if it shall seem fit to such Officer, again be sealed or marked as before.

Penalty for proprietor or licensee of private warehouses, refusing access to Customs Officers.

LXXXVIII. The Officer in charge of the Custom House, or any Officer deputed by him for the purpose, shall have access to any private warehouse licensed under this Act; and if the person who has obtained a license for any such private warehouse shall not open the same when required so to do, by any Officer entitled under this Act or under any other law to have access thereto, or shall, upon demand made by any such Officer at any time within the hours of business at the Port, refuse access to any such Officer, such person shall be liable to a penalty not exceeding one thousand Rupees, and shall further be liable to have his license forthwith cancelled and withdrawn.

When bond for Duty, on goods in private warehouse deprived of license, shall become due.

LXXXIX. Every bond executed for Duty chargeable on goods deposited in any private warehouse shall become due and may be put in suit for the levy of such Duties and other demands of Customs after seven days shall have passed from the date on which the Officer in charge of the Custom House shall have given notice that the license for such warehouse is withdrawn.

Owners to have access to warehoused goods attended by an Officer of Customs during business hours.

XC. Any importer, owner, or consignee of goods lodged in a public or private warehouse under this Act, or the agent of any such importer, owner, or consignee shall, at any time within the hours of business, have access to his goods in presence of an Officer of Customs, and an Officer of Customs shall be deputed to accompany any such person upon application for the purpose being made in writing to the Officer in charge of the Custom House. When an Officer of Customs is deputed as above, the person making the application shall, if required so to do, pay into the hands of the Officer in charge of the Custom House a sum sufficient to meet the expense of employing a special Officer for this purpose, whenever the Officer in charge of the Custom House shall find it expedient to employ such special Officer.

Penalty for importer or owner of warehoused goods clandestinely gaining access.

XCI. If the importer, owner, or consignee of any warehoused goods, or the agent or any person in the employ of such importer, owner, or consignee, shall clandestinely open any warehouse, or, except in presence of the proper Officer of Customs, gain access to his goods, such importer, owner, consignee, or agent shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

Goods in warehouse may be sorted, re-packed, &c., by owner, &c.

XCII. With the sanction of the Officer in charge of the Custom House, and after such notice given, and under such rules and conditions as the Chief Customs Authority of the Presidency or place shall from time to time prescribe, it shall be lawful for any importer, owner, or consignee of goods, or his agent, either before or after warehousing, to sort, separate, pack, and re-pack any goods and to make such alterations therein as may be necessary for the preservation, sale, shipment, or disposal thereof (such goods to be re-packed in the packages in which they were imported, or in such other packages as the Officer in charge of the Custom House shall permit); and also to fill up any casks of wine, spirits, or beer from any casks of the same secured in the same warehouse; and also to mix any wines of the same sort, erasing from the cask all import brands, unless the whole of the wine so mixed be of the same brand; and also to take such samples of goods as may be allowed by the Officer in charge of the Custom House, with or without entry, and with or without payment of Duty, except as the same may eventually become payable on a deficiency of the original quantity; and after such goods have been so separated and re-packed in proper or approved packages, the Officer in charge of the Custom House may, at the request of the importer, owner, or consignee of such goods, or his agent, cause or permit any refuse, damaged, or surplus goods remaining after such separation or re-packing (or, at the like request, any goods which may not be worth the Duty) to be destroyed, and may remit the Duty payable thereon.

Compensation for loss or injury not admissible, except in case of proved wilful neglect, &c.

XCIII. No importer, owner, or consignee of goods shall be entitled to claim from the Officer in charge of the Custom House, or from any keeper of a public warehouse, compensation for any loss or injury that may occur to such goods while they are being passed into or out of such warehouse, or while they remain therein, unless it shall be proved that such loss or injury was occasioned by the wilful act or neglect of the warehouse-keeper or of an Officer of Customs.

Chief Customs Authority may remit Duties on warehoused goods lost or destroyed, and if goods are damaged, Duty to be levied on actual value.

XCIV. If any goods warehoused or entered to be warehoused, or entered to be delivered from a warehouse, shall be lost or destroyed by unavoidable accident or delay either on board of any vessel, or in landing, or during receipt into the warehouse, or in the warehouse, the Chief Customs Authority of the Presidency or place may remit the Duties due thereon or return them if paid. Provided that, if any goods be so destroyed in a private warehouse, notice thereof be given to the Officer in charge of the Custom House within forty-eight hours after the discovery of such destruction. If goods lodged in a warehouse shall receive damage through unavoidable accident, they shall be re-assessed for Duty according to their actual value, and a new bond for the same shall be executed for the unexpired term of warehousing.

Import Duty to be on the quantity or value registered at time of importation.

XCV. The Import Duty on all goods shall be settled on the quantity or value thereof, as the case may be, registered at the time of importation, without any deduction whatever. Provided that if it shall appear, at the time of clearing any Wines, Spirits, Beer, or Salt from any warehouse, that a deficiency exists, an allowance (on account of ullage and wastage) shall be made in adjusting the Duties thereon to an extent not exceeding the rates specified below, or in such Table as may from time to time

Proviso as to Wines, Spirits, or Beer.

be prescribed in this behalf by the local Government and notified in the Official Gazette:—

Rates of ullage or wastage in respect to Wines, Spirits, and Beer in cask.

For any time not exceeding	———	6 months	...	2½ per cent.
Exceeding 6 months and not exceeding	12	ditto	...	5 „
Ditto 12 ditto	ditto	18	ditto	... 7½ „
Ditto 18 ditto	ditto	2	years	... 10 „
Ditto 2 years and not exceeding	3	years	...	12½ „

When Salt is warehoused in a Government Golah or Store-house under charge of a Government Officer, Duty of Customs shall be chargeable only on the amount actually cleared.

The rate of wastage to be allowed in adjusting the Duties on Salt warehoused in a private Golah or Store-house, shall be prescribed from time to time by the Local Government and notified in the Official Gazette.

Penalty for deficiencies, if beyond ullage and wastage allowed.

XCVI. If any goods lodged in a private warehouse shall be found to be deficient at the time of delivery therefrom, the person who obtained the license for such warehouse shall, unless the deficiency be accounted for to the satisfaction of the Officer in charge of the Custom House, be liable to a penalty equal to five times the Duty chargeable on the goods so deficient. Provided that nothing in this Section shall apply to any Wines, Spirits, Beer, or Salt the deficiency in which is proved to be due solely to ullage or wastage; and that it shall be competent to the Chief Customs Authority of any Presidency or place to direct, in respect to any such article, and for the purposes of this Section, that allowance be made in any special case for a rate of ullage or wastage exceeding that contemplated in the last preceding Section.

Penalty for excess over registered quantity.

XCVII. If any goods lodged in a private warehouse shall be found to exceed the registered quantity, such excess, unless accounted for to the satisfaction of the Officer in charge of the Custom House, shall be charged with five times the ordinary Duty thereon. When any penalty shall be incurred under this or the last preceding Section, the goods in respect of which such penalty is incurred shall not be removed until the penalty is paid.

Goods not to be removed from warehouse except under application to the Officer in charge of the Custom House.

XCVIII. No goods shall be removed from any warehouse, except after application to the Officer in charge of the Custom House, for permission to pass the goods for exportation by sea to some Foreign Port or place; or for home consumption, in like manner as other goods are passed through the Custom House; or for removal to another warehouse, as provided in Sections CV, CVI, CVII, and CVIII of this Act.

Form of application for removal of goods. Twenty-four hours notice to be given.

XCIX. Application to remove goods from any warehouse shall be made in the form marked D annexed to this Act, or in such other form as the Chief Customs Authority of the Presidency or place may from time to time prescribe. Such application shall ordinarily be made to the Officer in charge of the Custom House, twenty-four hours before it is intended so to remove such goods.

Penalty if goods be taken out of warehouse without entry.

C. If any goods shall be taken out of any warehouse otherwise than as is provided in this Act, the bonder shall forthwith pay the Duties due upon such goods; and every person who shall so take out any goods without payment of Duty, or who shall aid, assist, or be concerned therein, shall, in every such case, be liable to a penalty not exceeding one thousand Rupees. If the person so offending be an Office, of Customs not acting in execution of his duty and be prosecuted to conviction by the importer, owner, or consignee of such goods, no Duty shall be payable in respect of such goods, and any damage so occasioned by such Officer shall, with the sanction of the Chief Customs Authority of the Presidency or place, be repaid by the Officer in charge of the Custom House to such importer, owner, or consignee.

Expenses of carriage, packing, &c., to be borne by owners.

CI. The expenses of carriage, packing, and stowage of goods on their reception into or removal from a warehouse, shall, if paid by the Officer in charge of the Custom House or by the warehousekeeper, be chargeable on the goods, and be defrayed by the importer, owner, or consignee, in like manner as the Duties of Customs.

Payment of rent and warehouse dues. In case of failure goods may be sold, &c.

CII. If goods be lodged in a public warehouse, the importer, owner, or consignee shall further pay monthly, on receiving a bill or written demand for the same from the warehouse-keeper, the rent and warehouse dues. If any such bill for rent or warehouse dues be not discharged within ten days from the date of presentation, the Officer in charge of the Custom House shall have power, in liquidation of such demand, (any transfer or assignment of the goods notwithstanding), to cause to be sold by public auction, after due notice in the Official Gazette, such sufficient portion of the goods as he may select. Out of the proceeds of such sale the Officer in charge of the Custom House shall first satisfy the demand for the liquidation of which the sale was ordered, and shall then pay over the surplus, if there be any, to the importer, owner, or consignee; provided that application for the same be made within one year from the date of the sale of the goods, or that good reason be shewn why such application was not so made.

On goods being removed otherwise than for export, &c., full Duty to be paid.

CIII. If any goods warehoused as provided in this Act, shall be removed or taken from the warehouse, otherwise than for removal to another warehouse as provided in Sections CV, CVI, CVII, and CVIII of this Act, or for exportation by sea to some Foreign Port or place; or if any goods shall not have been cleared from the warehouse and so exported at the expiration of the time during which such goods are permitted by this Act to remain in warehouse, the Officer in charge of the Custom House shall thereupon demand the full amount of Import Duty which is chargeable on account of such goods, together with all charges or penalties due on account of them.

Officer in charge of Custom House may proceed against goods, or under the bond, at his option; and may detain goods and sell after ten days, if the demand be not paid. Disposal of proceeds.

CIV. If any importer, owner, or consignee shall fail to pay any Duty or penalty that shall fall due on account of goods warehoused under this Act, it shall be lawful for the Officer in charge of the Custom House either to proceed upon the bond executed by such importer, owner, or consignee, or to cause such portion as to him shall seem fit of the warehoused goods, on account of

which the Duty or penalty is demanded, to be detained in satisfaction thereof; and if the demand be not discharged within ten days from the date of such detention (due notice thereof being given to the importer, owner, or consignee), the goods so detained shall be liable to be sold by public auction in satisfaction of the demand after due notice in the Official Gazette. The proceeds of any sale so made of goods so detained, shall be written off upon the bond in discharge thereof to the amount received, less the charges of the sale; and if any surplus be obtained from such sale, beyond the amount of the demand, such surplus shall be paid over to the importer, owner, or consignee of the goods; provided that application for the same be made within one year from the date of the sale or that good reason be shewn why such application was not so made. No transfer or assignment of goods shall prevent the Officer in charge of the Custom House from proceeding against such goods in the manner above provided for any demand of Customs Duties or penalty claimed thereon.

Goods may be removed from one warehouse to another, application being made according to prescribed form.

CV. Any importer, owner, or consignee of goods warehoused under this Act, or any agent of such importer, owner, or consignee may, with the permission of the Chief Officer of Customs of the Port, and on such conditions and after giving such security as the Chief Customs Authority of the Presidency or place shall direct, remove goods from one public or private warehouse to another warehouse in the same Port. When any person shall desire so to remove any goods, he shall make application in the form marked E annexed to this Act, or in such other form as the said Chief Customs Authority shall from time to time prescribe.

Bonded goods may be removed from one Port to another.

CVI. Goods warehoused under this Act at any Port or place in British India may in like manner be removed by sea or by inland carriage in order to be re-warehoused at any other Port or place in British India in which the like kind of goods may lawfully be warehoused. Such goods may also again in like manner be removed to any other such Port or place to be there again re-warehoused. When any person shall desire so to remove any goods, he shall make application to the Chief Officer of Customs of the Port or place at which they are warehoused, stating the particulars of the goods to be removed, and the name of the Port or place to which it is intended that they shall be removed, together with such other information, and in such manner and form, as the Chief Customs Authority of the Presidency or place shall from time to time prescribe.

Officers at Port of removal to transmit account of goods to Officers at Port of destination, owner to execute bond for due arrival, &c.

CVII. When permission is granted for the removal of any goods from one warehousing Port or place to another under the last preceding Section, an account containing the particulars thereof shall be transmitted by the proper Officer of the Port or place of removal to the proper Officer of the Port or place of destination, and the person requiring the removal shall enter into a bond, with one sufficient surety, in a sum equal at least to the Duty chargeable on such goods, for the due arrival and warehousing thereof at the Port or place of destination, within such time as the Chief Customs Authority of the Presidency or place shall direct. Such bond may be taken by the proper Officer, either of the Port or place of removal, or of the Port or place of destination, as shall best suit the residence or convenience of the persons interested in such removal. If such bond shall be taken at the Port or place of destination, a certificate thereof, signed by the proper Officer of such Port or place shall, at the time of the entering of such goods, be produced to the proper Officer of the Port or place of removal, and such bond shall not be discharged unless such goods shall be produced to the proper Officer, and duly re-warehoused at the Port or place of destination, within the time allowed for such removal, or shall be otherwise accounted for to the satisfaction of such Officer; nor until the full Duties due upon any deficiency of such goods, not so accounted for, shall have been paid.

Remover may enter into a general bond.

CVIII. It shall be lawful for the Chief Customs Authority of any Presidency or place to permit any person desirous of removing warehoused goods, to enter into a general bond, with such sureties, in such amount, and under such conditions, as such Chief Customs Authority shall approve, for the removal from time to time of any goods from one warehouse to another, either in the same or in a different Port or place, and for the due arrival and re-warehousing of such goods at the Port or place of destination, within such time as the said Chief Customs Authority shall direct.

Goods on arrival at Port of destination to be subject to same laws as goods on first importation.

CIX. Upon the arrival of warehoused goods at the Port or place of destination, they shall be entered and warehoused in like manner as goods are entered and warehoused on the first importation thereof, and under the laws and rules, in so far as such laws and rules can be made applicable, which regulate the entry and warehousing of such last mentioned goods.

Goods brought into one Indian Port, but intended for another Indian Port may be trans-shipped without payment of Duty, on security being given.

CX. When goods are brought in any vessel to any Port in British India and application is made for leave to trans-ship such goods for removal to some other Port in British India, such trans-shipment shall be allowed without the payment of Duty at the Port of trans shipment, provided that the person requiring such trans-shipment shall enter into a bond, with such security as may be required of him, in a sum equal at least to the Duty chargeable on such goods, for the due arrival and entry thereof at the Port of destination within such time as the Chief Officer of Customs of the Port of trans-shipment shall direct. Such goods shall thereupon be treated in all respects as warehoused goods, removed under the provisions of Sections CVI and CVII of this Act. An Officer of Customs shall, in every case, be deputed to superintend the removal of such goods from vessel to vessel.

On arrival of goods at Port of destination they may, after formal re-warehousing, be entered for exportation or home use on payment of Duties.

CXI. If, on the arrival at the Port of destination, of goods removed under the last preceding Section, the person making the removal shall be desirous forthwith to export such goods by sea to some Foreign Port or place or to pay Duty thereon for home consumption without actually

lodging the goods in the warehouse for which they had been entered, the Officer in charge of the Custom House at such Port of destination may, after all the formalities of entering and examining such goods for re-warehousing shall have been duly performed, permit the goods to be entered and shipped for exportation, or to be entered and delivered for home consumption, upon payment of the Duties due thereon, in like manner as if such goods had been actually lodged in such warehouse. All goods so exported, or for which the Duties have been so paid, shall be deemed to have been duly cleared from the warehouse.

Removal of goods to be noted on the bond, with particulars.

CXII. When any goods warehoused as provided in this Act shall be removed from any public or private warehouse, the Officer in charge of the Custom House shall cause such removal to be noted on the back of the bond. Every note so made shall specify the quantity and description of goods removed, the purposes for which they have been removed, the date of removal, the name of the person removing them, the number and date of the Export Pass under which they have been taken away, if removed for exportation by sea, or of the Import Pass or order, if removed for home consumption, and the amount of Duty (if any) paid.

A register of bonds to be kept. When the bonds are to be cancelled and returned to the obligee.

CXIII. A register shall be kept of all bonds entered into for Customs Duties on goods warehoused as provided in this Act, and entry shall be made in such register of all particulars specified in the last preceding Section. When the register shall shew that the entire quantity of the goods covered by any bond has been withdrawn from warehouse, either owing to the goods being passed for home consumption on the payment of Duties, or owing to their re-exportation by sea to some Foreign Port or place, and when all charges and penalties which have been incurred on account of such goods shall have been paid, it shall be competent to, and shall be the duty of, the Officer in charge of the Custom House, to cancel such bond, as discharged in full, and to deliver it, so cancelled, to the person who shall have executed or who shall be authorized to receive it.

Time for settlement of Duty on warehoused goods.

CXIV. In no case shall the settlement of Duty on warehoused goods be delayed beyond three years from the date of the first warehousing of the goods in British India.

Provisions relating to private warehouses applicable to Bengal Bonded Warehouse Association.

CXV. All the provisions of this Act relating to private warehouses shall be applicable to all warehouses wherein the Bengal Bonded Warehouse Association shall receive bonded goods.

EXPORTATION.

Permission for entry outwards to be obtained before export cargo is put on Board.

CXVI. No vessel shall be entitled to entry outwards, or to take on Board any part of her export cargo, until a written application shall have been duly made to the Officer in charge of the Custom House by the Master or Commander of such vessel, or by his authorized agent, nor until an order shall have been given thereon by such Officer for such entry or shipment of cargo. Every application made under this Section shall specify the name, tonnage, and nation of the vessel, the name of the Master or Commander, and the name of every place for which cargo is to be shipped. If any goods be taken on board of any vessel at any Port in British India before she shall have been so entered outwards at such Port, the Master or Commander of such vessel shall be liable to a penalty not exceeding one thousand Rupees.

Penalty.

Period allowed for the shipment of export cargo.

CXVII. A period of fifteen working days, after the expiration of the period allowed for discharging import cargo under Section LI of this Act, or such further period as the Officer in charge of the Custom House shall direct, shall be allowed (without charge for the Officer of Customs), for the shipment of export cargo on board of every vessel not exceeding six hundred tons. One additional day shall in like manner be allowed for every fifty tons in excess of six hundred. If the period occupied in the shipment of export cargo be in excess of that allowed, the vessel shall be charged with the expense of the Officer of Customs at a rate not exceeding five Rupees per diem (Sundays and holidays excepted) for such excess period. Due allowance shall in such case be made for any period during which a vessel, after the completion of the discharge of import cargo, and before the commencement of the shipment of export cargo, shall be laid up by the withdrawal of the Officer of Customs upon application from the Master or Commander. If the Master or Commander of any vessel so laid up shall, before application is made by him or his agent for an Officer of Customs to superintend the receipt of cargo, cause or suffer to be put on board of such vessel any goods whatever, such Master or Commander shall be liable to a penalty not exceeding one thousand Rupees, and the goods, if protected by a pass, shall be liable to be re-landed for examination at the expense of the vessel, and if not protected by a pass, shall be liable to confiscation.

Penalty for lading in the absence of Customs Officer.

Goods not to be shipped except on proper days and places, nor until entry and clearance.

CXVIII. Except with the written permission of the Officer in charge of the Custom House, no goods, with the exception of passengers' baggage, shall, on any Sunday, or on any holiday or day on which the shipping of cargo is or shall be prohibited by the Chief Customs Authority of the Presidency or place, be shipped or water-borne to be shipped for exportation from any Port in British India; nor, except with such written permission, shall any goods be so shipped or water-borne to be shipped on any day except between such hours as such Chief Customs Authority shall from time to time appoint by notice in the Official Gazette; nor from any place in any such Port except a wharf duly appointed for such purpose; nor without the presence of the proper Officer of Customs; nor before due entry outwards of the exporting vessel, and of the goods; nor before such goods shall have been duly cleared for shipment. Any person who shall cause or suffer any goods to be shipped or water-borne to be shipped contrary to any of the provisions of this Section shall, in every such case, be liable to a penalty not exceeding one thousand Rupees; and any goods so unauthorizedly shipped or water-borne for shipment, together with any

Penalty for Contravention.

vessel in which they are being so water-borne shall be liable to confiscation.

Customs Officer may open package and examine goods shipped.

CXIX. It shall be lawful for an Officer of Customs to open any package, and fully to examine any goods shipped or brought for shipment at any place in British India.

Officer in charge of Custom House may send Officers of Customs on board of any vessel clearing from Port.

CXX. It shall be competent to the Officer in charge of the Custom House at any Port in British India at any time to send at his discretion one or more Officers of Customs on board of any vessel clearing from such Port. Every Officer of Customs so sent shall remain on board of such vessel by day and by night, until it shall be otherwise ordered by the Officer in charge of the Custom House. Provided that it shall be competent to the Officer in charge of the Custom House to direct, whenever he may see fit so to do, and on such conditions as he may see fit to impose, that the shipment of cargo may take place without the presence of an Officer of Customs.

And may allow shipment without presence of Officer.

Penalty for refusal to receive on board a deputed Officer of Customs.

CXXI. Every Master or Commander of a vessel who shall refuse to receive on board an Officer of Customs deputed as above provided, shall be liable to a penalty not exceeding five hundred Rupees for each day during which such Officer shall not be received on board; and the vessel shall not be allowed to take in cargo until the penalty is paid.

One servant to be received on board with each Officer of Customs.

Accommodation of Officer, &c.

CXXII. Every Master or Commander of a vessel, who is bound to receive on board an Officer of Customs under Section CXX of this Act, shall also be bound to receive on board one servant of such Officer, and to provide such Officer and servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water and with the means of cooking on board. If any Master or Commander shall wilfully disobey the directions contained in this Section, he shall in every such case be liable to a penalty not exceeding five hundred Rupees.

Penalty for refusal to receive and accommodate servant.

Exporter to deliver shipping bill before shipping any goods.

CXXIII. No goods shall be shipped, or waterborne to be shipped for exportation, until the exporter or his agent shall have filled in and delivered to the Officer in charge of the Custom House, or other proper Officer, a shipping bill of such goods in the form marked F. appended to this Act, or in such other form as may from time to time be prescribed by the Chief Customs Authority of the Presidency or place.

On entry outwards bond-note to be given for the shipping and landing

CXXIV. Before any warehoused goods, or goods subject to Duties of Excise, or goods entitled to drawback of Customs on exportation, or goods exportable only under particular rules or restrictions, shall be permitted to be exported, the exporter or his agent shall, if required so to do, give security by bond in such sum not exceeding twice the Duty leviable on such goods as the Officer in charge of the Custom House shall direct, with one sufficient surety that such goods shall be duly shipped, exported, and landed at the place for which they are entered outwards, or shall be otherwise accounted for, to the satisfaction of such Officer.

Boat-note.

CXXV. When any goods shall be sent for the purpose of being shipped for exportation on board of any vessel, there shall be sent with each boat-load or other separate despatch a boat-note specifying the number of packages so sent and the marks and numbers or other description thereof. Each boat-note shall be signed by the proper Officer of Customs, and shall be delivered to the Officer of Customs who is on board of the vessel on which such goods are to be shipped, if any such Officer be on board. If no such Officer be on board, every such boat-note shall be delivered to the Master or Commander of the vessel, or to an Officer of the vessel appointed by such Master or Commander to receive it. If any person so receiving any such boat-note shall fail to deliver it, when required so to do by any Officer of Customs authorized to make such requisition, such person shall be liable to a penalty not exceeding five hundred Rupees.

Penalty for non-delivery of boat-note.

No vessel to depart without a Port-clearance.

CXXVI. No vessel, whether laden, partially laden, or in ballast, shall depart from any Port in British India until a Port-clearance shall have been granted by the Officer in charge of the Custom House or other Officer duly authorized to grant the same. Every application for Port-clearance shall be made by the Master or Commander at least twenty-four hours before the intended departure of the vessel; and every Master or Commander of a vessel so applying for Port-clearance shall answer to the proper Officer of Customs such questions touching her departure and destination as shall be demanded of him. If any Master or Commander of a vessel shall attempt to depart without a Port-clearance, such Master or Commander shall be liable to a penalty not exceeding five hundred Rupees. If any vessel shall actually depart without a Port-clearance, the Master or Commander shall be liable to a penalty not exceeding one thousand Rupees; and such penalty may be levied by the Chief Officer of Customs of any Port in British India to which such vessel shall proceed, or in which she shall be. A Certificate of departure without Port-clearance purporting to be signed by the Chief Officer of Customs of the Port from which any vessel is stated to have so departed, shall be sufficient *prima facie* proof of the fact so certified.

Penalties.

No Pilot, &c., to take charge of, &c., any vessel proceeding to sea without production of Port-clearance.

CXXVII. Except when duly appointed by the Master Attendant at any Port, or by some other Officer duly empowered in that behalf by the Local Government, no Pilot shall take charge of any vessel proceeding to sea, unless the Master or Commander of such vessel shall produce a Port-clearance. Every person convicted before a Magistrate of an infraction of this rule, shall be liable to a penalty not exceeding one thousand Rupees.

Penalty.

The Master of a vessel, on applying for Port-clearance, to deliver a Manifest and Certificates.

CXXVIII. The Master or Commandore of every vessel intending to leave any Port in British India shall, at the time of applying for Port-clearance, deliver to the Officer in charge of the Custom House, or other duly authorized Officer, a Manifest in duplicate according to such form as

may from time to time be prescribed by the Chief Customs Authority of the Presidency or place, containing a full and true specification of all goods to be exported in the vessel; and shall also deliver to the Officer in charge of the Custom House, or other duly authorized Officer, such Certificates as the Officer in charge of the Custom House, acting under the general instructions of such Chief Customs Authority, shall require. The Officer in charge of the Custom House, or other duly authorized Officer, when satisfied with the said Certificates, and as to the correctness of the Manifest, shall grant a Port-clearance to the Master or Commander, and shall return at the same time to such Master or Commander one copy of the Manifest duly countersigned by the proper Officer of Customs.

Port-clearance may be refused unless all documents are delivered and charges paid.

CXXIX. It shall be competent to the Officer in charge of the Custom House to refuse Port-clearance to any vessel until the required Manifest and Certificates are produced, and until all Port-dues and other charges and penalties due by such vessel, or by the Master or Commander thereof are duly paid or their payment secured by such guarantee, or by a deposit at such rate, as the Officer in charge of the Custom House shall direct.

Goods entered in Manifest and not shipped liable to confiscation. Penalty for shipment of goods not in Manifest, &c.

CXXX. If any goods liable to Duty on importation, or taken from a warehouse to be exported, or entitled to drawback on exportation, which are enumerated in the Manifest of any vessel, shall not be duly shipped before the departure of such vessel, or shall not be duly certified by the proper Officer as short-shipped, such goods shall be liable to confiscation. If any goods not enumerated in such Manifest, shall be taken on board of any such vessel, the Master or Commander shall be liable to a penalty not exceeding fifty Rupees in respect of every package of such goods. If any goods duly shipped on board of any such vessel be landed at any place other than that for which they shall have been so cleared, the Master or Commander of such vessel shall, unless the circumstance be accounted for to the satisfaction of the Officer in charge of the Custom House, be liable to a penalty not exceeding three times the value of such goods so landed

Additional charge on goods passed for shipment after Port-clearance has been granted.

CXXXI. When goods are passed through the Custom House for shipment on an application presented after Port-clearance shall have been granted, two per cent upon the market value of any such goods not liable to Duty, or liable to specific Duties according to weight or quantity only, or to Duty according to value, and upon the Tariff value of goods, so passed, which are liable to Duties on fixed Tariff valuations, shall in every case be levied in addition to any Duty to which such goods shall be ordinarily liable. Provided that nothing in this Section shall be deemed to apply to any shipment of Treasure or Opium.

Duty on goods not shipped or re-landed may be returned on application.

CXXXII. Upon an application being made to the Officer in charge of the Custom House, the Duty levied upon goods not shipped, or upon goods shipped and afterwards re-landed, shall be returned to the person on whose behalf such Duty was paid. Provided that no such refund shall be allowed unless application to re-land shall have been made, or notice of non-shipment shall have been given, before the vessel on which such goods were intended to be shipped, or from which they were re-landed, shall have left the Port.

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Stations may be appointed at which out-ward bound vessels shall bring to, to land Officers of Customs.

CXXXIII. It shall be lawful for the Chief Customs Authority of any Presidency or place to appoint, for any Port within such Presidency or place, stations at which any vessel departing from such Port may be required to bring to for the landing from such vessel of Officers of Customs, or for further examination previous to such departure.

Penalties in case of vessels not bringing to at prescribed stations, and departing.

CXXXIV. If the Master or Commander of any vessel departing from any Port in British India shall, when so required, fail to bring to at any station that shall have been appointed by the Chief Coustoms Authority of any Presidency or place under the last preceding Section, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand Rupees. If any vessel shall actually depart after failing to bring to when required, at any station appointed under the last preceding Section, the penalty leviable under this Section from the Master or Commander of such vessel may be levied by the Chief Officer of Customs of any Port in British India to which such vessel shall proceed, or in which she shall be. A certificate of such failure to bring to when required, purporting to be signed by the Chief Officer of Customs of the Port from which the vessel is stated to have so departed, shall be sufficient *primâ facie* proof of the fact so certified.

Goods re-landed from a vessel put back from stress of weather, how to be dealt with.

CXXXV. If any vessel, after having cleared from any Port in British India, shall, without having discharged her cargo, return to such Port, or put into any other Port in British India not being a Free Port, any owner or shipper of cargo in such vessel, or the agent of any such owner or shipper, if he shall desire to land the same or any portion thereof for re-export, may make application to the Officer in charge of the Custom House; who, if he grant such application, shall thereupon send an Officer of Customs to watch the vessel, and to take charge of the cargo during such re-landing or removal from on board. Goods on board of such vessel shall not be allowed to be trans-shipped or re-exported free of Duty, by reason of the previous settlement of Duty at the time of first export, unless such goods shall be lodged and shall remain, under charge of an Officer of Customs, in a place appointed by the Officer in charge of the Custom House, until the time of re-export. All charges attending such custody shall be borne by the exporter.

Re-land of goods from vessels returned to Port after Port-clearance. Penalty for deficiency.

CXXXVI. In any case of the return of any vessel to Port, after Port-clearance, it shall be lawful for the Master or Commander of such vessel, or for any owner or shipper of cargo therein to enter such vessel and to land such cargo under the Rules for the importation of

goods. In every such case the Export Duty shall be refunded to, and the amount paid in drawback shall be reclaimed from, such owner or shipper; and if any goods, on account of which drawback has been paid, be not found on board of any such vessel, the Master or Commander shall be liable to a penalty not exceeding the entire value thereof, unless the fact be accounted for to the satisfaction of the Officer in charge of the Custom House.

DRAWBACK.

Amount of Drawback allowable on re-export.

CXXXVII. Upon the re-export by Sea, to any Foreign Port or place, of any goods, except Salt or Opium, imported by Sea into British India from any Foreign Port or place, and upon which Duties of Customs have been paid on importation, seven-eighths of such Duty shall be repaid as drawback and one-eighth shall be retained as reserved Duty. Provided that

Conditions for grant of Drawback.

in every such case the goods be identified to the satisfaction of the Officer in charge of the Custom House; and that the re-export be made within two years from the date of importation, as shewn by the Custom House Register, or within such extended term as the Chief Customs Authority of the Presidency or place shall, on sufficient cause for such extension being shewn, in any case determine. No re-payment shall be made under this Section on account of any article entered in the Export Manifest of the vessel as ship's Stores. Articles on which, though they be not country articles, an export duty is chargeable by law, shall not, on re exportation, be entitled to claim exemption from such Export Duty by reason of their having paid Duty on importation; but it shall be lawful for the said Chief Customs Authority in any such case to direct that no reservation of any part of the Import Duty be made on the re-exportation of such articles.

Further conditions.

CXXXVIII. No payment of drawback shall be made upon any goods re-exported from any Port in British India, unless the claim to receive such drawback be made and established at the time of re-export, nor unless payment be demanded within one year from the date of entry for shipment. No such payment of drawback shall be made until the vessel carrying the goods has put out to Sea.

Drawback not allowed on goods of value less than amount claimed. Goods liable to confiscation.

CXXXIX. No drawback shall be allowed upon the exportation of any goods entered for drawback, which shall be of less value than the amount of the drawback claimed. All such goods so entered shall be liable to confiscation.

No drawback on goods not entered in Export Manifest.

CXL. No drawback shall be allowed upon goods not included in the Export Manifest.

No drawback allowed except on goods exported out of India.

CXLI. No drawback shall be allowed upon goods exported from one Port in British India to another such Port, not being a Free Port. But drawback may be allowed upon goods which, after having been charged with Duty at one Port in British India, and thence exported to another such Port not being a Free Port, are thence again re-exported by Sea to a Foreign Port or place. Provided that in every such case the

Proviso.

goods be identified to the satisfaction of the Officer in charge of the Custom House at the Port of final exportation, and that such final exportation be made within three years from the date of first importation into British India.

Declaration to be made by parties claiming drawback.

CXLII. Any person, or the duly authorized agent of any person, claiming drawback on any goods duly exported, shall make and subscribe a declaration, that such goods have been actually exported, and have not been re-landed, and are not intended to be re-landed at any Port in British India; and that such person was, at the time of entry and shipment, and continues to be, entitled to drawback thereon.

Drawback goods, if not exported, or if re-landed, liable to confiscation, and parties concerned to penalty.

CXLIII. If any goods on the entry of which for re-export drawback shall have been paid, shall not be duly exported to a Foreign Port or place or shall be un-shipped or re-landed at any Port in British India (not having been duly re-landed or discharged as short-shipped under the care of an Officer of Customs or under Section CXXXV or Section CXXXVI of this Act), such goods, together with any vessel used in so un-shipping or re-landing them, shall be liable to confiscation: and the Master or Commander of the vessel from which such goods shall be so un-shipped or re-landed, and any person by whom or by whose orders or means such goods shall be so un-shipped or re-landed, or who shall aid or be concerned in such un-shipping or re-landing, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand Rupees.

Drawback of Duties on wine allowed for Officers of the Navy.

CXLIV. A drawback of the whole of the Duties of Customs shall be allowed for wine intended for the consumption of any Officer of Her Majesty's Navy, on board of any of Her Majesty's ships in actual service, unless such wine shall have been warehoused without payment of Duty on the first entry thereof. The quantity of wine on which drawback may be so allowed in any one year for the use of any such Officer shall not exceed the proportions specified below; that is to say:—

	Gallons.
For every Admiral	1,260
Vice-Admiral	1,050
Rear-Admiral	840
Captain of first and second rate ...	630
,, third, fourth, and fifth rate ...	420
,, an inferior rate	210
Lieutenant or other Commanding Officer, and for every Marine Officer, Master, Purser, or Surgeon	105

Persons entering such wine for drawback to declare the name and rank of Officer claiming the same.

CXLV. Every person clearing and claiming drawback for wine as provided in the last preceding Section, shall state in the entry the name of the Officer for whose use such wine is intended, and of the ship in which he serves, as well as the place and date of the last supply for which drawback was allowed. All such wine shall be delivered into the charge of the proper Officers

of Customs at the Port of shipment, to be shipped under their care; and when the Officer commanding the ship shall have certified the receipt of such wine into his charge, and the proper Officer of Customs shall have certified the shipment, the drawback shall be paid to the person entitled to receive the same.

Transfer of wine from one Naval Officer to another, &c.

CXLVI. The Officer in charge of the Custom House may permit the transfer of any such wine from one Naval Officer to another Naval Officer, on board of the same or of any other such ship, as part of his authorized proportion; or may permit the trans-shipment of any such wine from one ship to another for the use of the same Naval Officer; or the re-landing and warehousing of any such wine for future re-shipment. The Officer in charge of the Custom House may also receive back the Duties for any such wine, and allow the same to be cleared for home consumption.

Wine not laden, or unladen without permission, liable to confiscation.

CXLVII. If any such wine be not laden on board of the ship for which it was intended, or be unladen from such ship without the permission of the proper Officer of Customs, such wine shall be liable to confiscation.

Provisions, &c., for Her Majesty's Navy exempt from Duty.

CXLVIII. Provisions and stores for the use of Her Majesty's Navy shall, in like manner, be passed free of Duty; and where Duties shall have been paid on such provisions and stores, drawback of such Duties, whether of Customs or Excise, shall be allowed on receipt of application in writing from the Officer Commanding the ship for which they are intended or from some other Officer duly authorized to make such application.

Coasting Trade.

No Duties on goods carried in coasting vessel.

Proviso.

CXLIX. No Duties of Customs shall be levied on any goods lawfully carried in any coasting vessel. Provided that nothing in this Section shall apply to Opium, Salt, or Spirits manufactured after the English method; or to goods brought from any Foreign Port or place to any Port in British India, and there trans-shipped for, or thence carried to, any other Port in British India without payment of Duty; or to goods removed in bond.

No drawback for goods shipped in a coasting vessel.

CL. No drawback shall be allowed for any goods shipped in any coasting vessel; but this shall not interfere with the allowance of drawback for goods duly manifested and exported by sea to any Foreign Port or place in any native vessel, other than a coasting vessel.

Local Government may regulate carriage of goods coastwise.

CLI. The local Government, acting under the general instructions of the Government of India, may from time to time determine, by rules to be published in the Official Gazette, on what conditions, and on what conditions only, goods may be carried coastwise, though not shipped at any Port in British India to be so carried; also in what cases, and in what cases only, goods may be shipped in a vessel to be carried coastwise before all goods brought in such vessel from a Foreign Port or place shall have been unladen. If, in contravention of any such rule so published, any goods shall be taken into or put out of any coasting vessel, or any coasting vessel shall touch at any Foreign Port or place, or deviate from her voyage, unless forced by unavoidable circumstances; or if the Master or Commander of any coasting vessel which shall have touched at a Foreign Port or place shall fail to declare the same in writing to the Officer in charge of the Custom House at the Port in British India at which such vessel shall afterwards first arrive, the Master or Commander of such vessel shall be liable to a penalty not exceeding one thousand Rupees, and shall further be liable to pay double Duty upon all goods landed or shipped at such Foreign Port or place, in addition to the ordinary Duty which shall in every case be levied on such goods.

Penalty for contravention.

Times and places for shipping of goods.

CLII. Except with the written permission of the Officer in charge of the of the Custom House, no goods, with the exception of passengers' baggage, shall, on any Sunday, or on any holiday or day on which the shipping or landing of cargo is or shall be prohibited by the Chief Customs Authority of the Presidency or place, be un-shipped from any vessel arriving coastwise, or be shipped, or water-borne to be shipped, for carriage coastwise, at any Port in British India; nor, except with such written permission, shall any goods be so un-shipped, or shipped, or water-borne to be shipped, on any day except between such hours as the Chief Customs Authority shall from time to time appoint by notice in the Official Gazette; nor from any place in any such Port except a wharf duly appointed for such purpose; nor without the presence or authority of the proper Officer of Customs. Any person who shall cause or suffer any goods to be unshipped, shipped, or water-borne to be shipped, contrary to any of the provisions of this Section, shall in every such case be liable to a penalty not exceeding five hundred Rupees; and any goods so unauthorizedly unshipped, shipped, or removed for shipment, shall be liable to confiscation.

Penalty for contravention.

Rules respecting cargo-book to be kept by Masters of coasting Vessels.

CLIII. The Master or Commander of every coasting vessel shall keep, or cause to be kept, a cargo-book in which shall be stated the name of the Master or Commander, the vessel, the Port to which she belongs, and the Port to which on each voyage she is bound. At every Port of lading such Master or Commander shall enter, or cause to be entered, in such book the name of such Port, and an account of all goods there taken on board of such vessel, with a description of the packages, and the quantities and descriptions of the goods contained therein, or stowed loose, and the names of the respective shippers and consignees, in so far as such particulars are known to him. At every Port of discharge of any such goods, such Master or Commander shall enter, or cause to be entered, in such book the respective days on which such goods or any of them are delivered out of such vessel. The respective times of departure from every Port of lading, and of arrival at every Port of discharge shall in like manner be duly entered. Every such Master or Commander shall, on demand, produce his cargo-book for the inspec-

tion of any Officer of Customs, and such Officer shall be at liberty to make any note or remark therein; and if, upon examination, any package entered in the cargo-book as containing Foreign goods, shall be found not to contain such goods, such package, with its contents, shall be liable to confiscation; or if any package shall be found to contain Foreign goods not entered, or not entered as such, in such book, such goods shall be liable to confiscation. If any such Master or Commander shall fail correctly to keep such cargo-book or to produce the same on demand; or if at any time there be found on board of any such vessel any goods not entered in such book as laden, or any goods noted as delivered; or if any goods entered as laden and not noted as delivered, be not on board, the Master or Commander of such vessel shall be liable to a penalty not exceeding five hundred Rupees.

Penalty for breach of rules.

CLIV. Before any coasting vessel shall depart from the Port of lading, an account, with a duplicate thereof in the form marked G appended to this Act, or in such other form as may from time to time be prescribed by the Chief Customs Authority of the Presidency or place, shall be filled in and signed by the Master or Commander and delivered to the Officer in charge of the Custom House. Such Officer shall retain the duplicate and return the original account dated and signed by him; and such account shall be the clearance of the vessel for the voyage, and the pass for the goods expressed therein. If any such account be false, the Master or Commander shall be liable to a penalty not exceeding five hundred Rupees.

Coasting vessels to deliver account and obtain clearance before leaving Port of lading.

Penalty in case of account being false.

CLV. The Officer in charge of the Custom House may, on good and sufficient reason, refuse Port-clearance to any vessel declared to be bound to any Port in British India, unless the Owner, Agent, Master, or Commander shall give a bond with sufficient security for the production to the Officer in charge of the Custom House of a certificate from an Officer of the Port to which such vessel is said to be bound, of her arrival at such Port within a fair and reasonable time to be prescribed in each case by the Officer requiring the bond. On failure to produce such certificate, or to show sufficient reason for its non-production, the parties to the bond shall be bound to pay a penal sum equal to double the amount of Customs Duties which would have been chargeable on the export cargo of the vessel had she been declared to be bound to a Foreign Port.

Officer in charge of Custom House may require a bond before Port-clearance is granted.

Penalty for failure to produce certificate.

CLVI. The Chief Customs Authority of any Presidency or place may, on cause being shown, permit a general pass to be given, on any conditions which may be deemed expedient, for the lading and clearance, and for the entry and unlading of any coasting Steam vessel at any Ports of despatch or destination, or at any intermediate Ports at which she may touch for the purpose of receiving goods or passengers. Any such general pass may be revoked by notice in writing under the hand of the proper Officer, delivered to the Master or Commander, or to the owner of such Steam vessel, or to any of the crew on board.

Grant and revocation of general pass.

CLVII. Within twenty-four hours after the arrival of any coasting vessel at the Port of discharge, and before any goods are unladen therefrom, the pass, with the name of the place or wharf where the cargo is to be discharged noted thereon, shall be delivered to an Officer of the Port, who shall note thereon the date of delivery. Any Master or Commander who shall fail so to deliver a pass within twenty-four hours after arrival, shall be liable to a penalty not exceeding two hundred Rupees.

Time for delivery of pass, and penalty for failure.

CLVIII. If any of the goods on board of any coasting vessel be subject to any Duty of Excise, such goods shall not be unladen without the permission of the proper Officer of Excise.

Goods on board coasting vessel, if excisable, not to be unladen without permission of Excise Officer.

CLIX. If, contrary to the provisions of this or any other Act relating to the Customs, any goods shall be laden on board of any vessel in any Port or place in British India and carried coastwise, or any goods which have been brought coastwise shall be unladen in any such Port or place, or any goods shall be found on board of any coasting vessel without being entered in the clearance thereof, such goods shall be liable to confiscation, and the Master or Commander of such vessel shall, in every such case, be liable to a penalty not exceeding five hundred Rupees.

Penalty for breach in respect of lading, carrying coastwise, and unlading.

CLX. Any duly empowered Officer of Customs may go on board of any coasting vessel in any Port or place in British India, and may at any period of a voyage search any such vessel and examine all goods on board and all goods then lading or unlading, and may demand the production of any document which ought to be on board of any such vessel. The Officer in charge of the Custom House may further require that any such document belonging to any coasting vessel then in Port shall be brought to him for inspection. If the Master or Commander of any such vessel shall refuse to bring any such document to the Officer in charge of the Custom House when so required such Master or Commander shall be liable to a penalty not exceeding two hundred Rupees.

Customs Officers may go on board and examine any coasting vessel.

Penalty for refusal to produce documents.

Cargo Boats.

CLXI. It shall be lawful for the Local Government of any Presidency or place to declare with regard to any Port within its jurisdiction, by notification in the Official Gazette, that after a stated date no boat which shall not have been duly licensed and registered will be allowed to ply as a cargo-boat for the landing and shipping of merchandize within the limits of such Port. After the issue of such notification with regard to any Port, any goods found within the limits of such Port on board of any boat not duly licensed and registered shall, unless such goods be covered by a special permit from the Officer in charge of the Custom House, be liable to confiscation.

Local Government may prohibit plying of unlicensed cargo-boats.

Goods found in unlicensed Cargo boats may be confiscated.

Issue of licenses.

CLXII. It shall be lawful for the Chief Officer of Customs of any Port with regard to which a notification shall have been issued under the last preceding Section, to issue licenses for and to make registration of cargo-boats, under such rules and on payment of such fees as the local Government shall from time to time prescribe. Any table of fees prescribed under this section shall be published in the Official Gazette.

SPIRITS.

Rules for Removal of spirits from distillery without payment of Duty and for exportation thereof.

CLXIII. It shall be lawful for the Chief Customs Authority of any Presidency or place to prescribe from time to time the conditions on which and the rules under which spirits manufactured in British India after the English method may be removed from any licensed distillery for exportation without payment of Duty of Excise. The person so removing any such spirits shall executeto the Government a bond with one or more sureties in the form marked H annexed to this Act, or in such other form as the said Chief Customs Authority shall from time to time prescribe, for the payment of Duty on such portion of the said spirits as shall not be exported within four months from the date of the bond, and upon any portion which shall be exported to any other Port in British India, not being a Free Port, but proof of the landing whereof and of payment of Duty of Customs whereon at the Port of destination shall not be furnished to the satisfaction of the proper Officer within six months from the date of the bond. It shall be lawful for the Chief Officer of Customs of the Port of exportation to extend for a further term not exceeding four months, on sufficient cause shown, the period allowed for the exportation of any such spirits, or for the production of such proof that Duty has been paid.

Spirits for export to be taken direct from Distillery to Custom House under pass.

CLXIV. Spirits for exportation under bond for the Duty of Excise shall be taken from the distillery direct to the Custom House under passes to be granted for that purpose by the Officers of Excise.

Rules to be observed in the exportation of spirits.

CLXV. Spirits brought to the Custom House for exportation by sea shall, previous to shipment, be gauged and proved by an Officer of Customs. Any drawback to be allowed for spirits on which Duty has been paid shall be regulated by the strength and quantity of such spirits as ascertained by such proof and gauge; and the quantity of spirits for which credit is to be given in the settlement of any bond shall be determined in the same manner.

Duty to be recovered on any deficiency in spirits under bond.

CLXVI. Duty shall be recoverable upon any difference between the quantity of spirits passed from a distillery and the quantity ascertained by gauge and proof at the Custom House, less an allowance for ullage and wastage at such rates as shall from time to time be prescribed by the local Government and notified in the Official Gazette.

Drawback of Excise Duty on country spirits manufactured after the English method.

CLXVII. A drawback of Duty of Excise paid on spirits manufactured in British India after the English method, and exported to any Foreign Port or place under the provisions of Section CXXIV of this Act, shall be allowed by the Officer in charge of the Custom House at the Port of exportation. Provided that the exportation be made within one year from the date of payment of such Duty of Excise, and that the spirits, when brought to the Custom House, are accompanied by the pass in which such payment is certified.

No drawback allowed on spirits exported to Indian Ports not being Free Ports, but such spirits may be exported under bond.

CLXVIII. No drawback shall be allowed on spirits exported from any Port in British India to any other Port in British India not being a Free Port. But it shall be lawful on the conditions, and under the rules prescribed from time to time under Section CLXIII of this Act to export from any such Port to any other such Port under bond for the duty of Excise, spirits manufactured in British India after the English method. Every such bond shall be cancelled on the production, by the exporter or his agent, of a certificate from the Officer in charge of the Custom House at the Port of importation, testifying to the due entry at such Port of the full quantity of such spirits so exported, less an allowance for ullage and wastage at such rates as shall from time to time be prescribed by the local Government, and notified in the Official Gazette.

Duty on country spirits exported from one Indian Port to another, how to be adjusted.

CLXIX. Spirits manufactured in British India after the English method and exported under bond for the Duty of Excise from any Port in British India to any other Port in British India not being a Free Port, shall be chargeable at the Port of destination with Duties of Customs at the ordinary rate fixed for Duties on spirits of the like kind and strength imported into such Port.

Rum Shrub, &c., how to be charged with Duty. May be exported under the same rules as spirits.

CLXX. Any Rum Shrub, cordial, and other such liquor prepared in a licensed distillery under supervision of the Surveyor or Officer in charge of the distillery, shall be charged with Duty according to the quantity of spirit used in its preparation as ascertained by such Surveyor or Officer. The provisions of this Act respecting spirits manufactured after the English method, except such as relate to gauge and proof, shall apply to such liquor. When any such liquor is removed for exportation, without payment of Duty of Excise, the bond to be executed by the person removing it shall be in the form marked H annexed to this Act, or in such other form as may from time to time be prescribed by the Chief Customs Authority of the Presidency or place.

Sprits intended for exportation may be removed for local consumption.

CLXXI. Spirits brought to the Custom House for exportation under bond for the Duty of Excise may, on payment of such Duty, be removed for local consumption under passes to be granted for that purpose by the Officers of Excise. Credit for every such payment shall be given on settlement of the bond to which it relates.

Conditional Drawback and remission of Duty on spirits. Re-land of spirits shipped.

CLXXII. No drawback shall be allowed for any spirits on which Duty has been paid, nor shall the Duty due on any spirits under bond be remitted, unless the spirits shall be shipped from the Custom House, and in a vessel whereon an Officer of Customs has been appointed to superintend the receipt of export cargo. Spirits shipped for exportation, shall not be re-landed without a special pass from an Officer of Excise in addition to the usual order of the Officer in charge of the Custom House.

Penalty for irregularly re-landing spirituous liquors.

CLXXIII. Every person who, without a special pass from an Officer of Excise at the place of exportation, relands or attempts to reland any spirituous liquor shipped for exportation, shall for every such offence be liable to a penalty not exceeding five hundred Rupees; and all such liquor, together with every cask or other article containing the same, and every boat, cart, or animal employed in conveying it, shall be liable to confiscation.

AGENTS.

Agents must be duly authorized and give bonds.
Penalty for acting without authority.

CLXXIV. No person shall act in any Custom House as an agent for the transaction of any business relating to the entrance or clearance of any vessel, goods, or baggage, unless authorized so to do by the Officer in charge of the Custom House. It shall be lawful for such Officer to require any person so authorized, to give a bond with sufficient securities, in any sum not exceeding five thousand Rupees, for the faithful behaviour of such person, as regards the Custom House Regulations and Officers. Every person who, not being so authorized, shall act as an agent, shall for every such offence be liable to a penalty not exceeding five hundred Rupees.

Agent to produce authority if required.

CLXXV. When any person shall make application to any Officer of Customs to transact any business on behalf of any other person, such Officer may require the person so applying to produce a written authority from the person on whose behalf such business is to be transacted, and in default of the production of such authority may refuse to transact such business. The clerk or servant or known agent of any person or of any mercantile Firm may transact business at the Custom House, on account of such person or Firm, if such person or a member of such Firm shall identify to the Officer in charge of the Custom House the person so empowered to transact his or their business, and shall deposit with such Officer a written authority duly signed, empowering such Officer to pay to such person all drawbacks, refunds, and other monies for which he shall produce receipts.

DUPLICATE BILLS OF ENTRY, &c.

Importer or Exporter to deliver a duplicate of the Bill of Entry or Clearance if required.

CLXXVI. Upon the entry or clearance of any goods, for importation or exportation, the importer, exporter, owner, or consignee, or the agent of such importer, exporter, owner or consignee, shall, if the Officer in charge of the Custom House so require, deliver to such Officer a duplicate of the Bill of Entry or Shipping Bill thereof. In such duplicate all sums and numbers may be expressed in figures.

Penalty for non-compliance with the foregoing provisions.

CLXXVII. Every importer, exporter, owner, or consignee, and every agent of any such importer, exporter, owner, or consignee, who shall wilfully fail to comply with the provisions of the last preceding Section, shall be liable to a penalty not exceeding two hundred Rupees.

TAKING OF SAMPLES.

Officer in charge of Custom House may take samples of goods.

CLXXVIII. An Officer in charge of a Custom House may, on the entry or clearance of any goods or at any time while such goods are being passed through the Custom House, take samples of such goods for examination, or for ascertaining the value thereof on which Duties are payable, or for any other necessary purpose. Every such sample shall, if the owner so desire, and if it be possible, be restored to the owner; otherwise it shall be disposed of and accounted for to the owner as the Officer in charge of the Custom House shall direct.

MISCELLANEOUS PROVISIONS.

Local Government may with sanction fix value of *ad valorem* articles.

CLXXIX. It shall be lawful for the local Government of any Presidency or place, with the sanction of the Governor-General of India in Council, to fix from time to time by notice in the Official Gazette, a value for any article liable to *ad valorem* Duty; and the value so fixed shall, until it is altered by a similar notice, be taken to be the value of such article for the purpose of levying Duty on the same.

Assessment of goods liable to Duty according to value.

CLXXX. In all cases in which goods are liable to Duty according to the value thereof, and in which no value shall have been fixed by a general tariff or under the last preceding Section, the value shall be assessed at the wholesale cash price, less trade discount, for which goods of the like kind and quality are sold, or are capable of being sold at the time and place of importation or exportation respectively, without any abatement or deduction whatever, except of so much as the Duties payable on the importation thereof shall amount to.

Expense of piling, &c., timber chargeable by measurement, by whom to be borne. No allowance for interstices.

CLXXXI. Any person entering any timber or wood chargeable with Duty by measurement, shall, at his own expense, pile, sort, frame, or otherwise place the same in such manner as the Officer in charge of the Custom House shall deem necessary to enable the Officers of Customs to measure and take account thereof. In all cases in which timber or wood is measured in bulk, the measurement shall be taken to the full extent of the pile, and no allowance shall be made by the Officers on account of interstices.

Trans-shipment of stores from one vessel to another of the same owner without payment of Duty.

CLXXXII. If two or more vessels belonging to the same owner be at any Port in British India at the same time, any articles of Marine Stores in use or ordinarily shipped for use on board may, at the discretion of the Officer in charge of the Custom House, be trans-shipped from one such vessel to any other such vessel without payment of Import Duty.

CLXXXIII. Provisions and other such Ship's Stores warehoused at the time of importation, may be exported without payment of Duty for use and consumption on board of any vessel proceeding to a Foreign Port or place. Articles of Indian produce or manufacture, including rum, required for use on board of any vessel proceeding to any Foreign Port or place, may also be exported free of Duty, whether of Customs or Excise, in such quantities as the Officer in charge of the Custom House shall determine, with reference to the tonnage of the vessel, the numbers of the crew and passengers, and the length of the voyage on which the vessel is about to depart. Provided that no such rum shall be shipped as stores free of Duty on any vessel not going to a Foreign Port or place, or going on a voyage of less than thirty days' probable duration.

Provisions, stores, &c., for consumption on vessels proceeding to Foreign Ports may be exported Duty free on certain conditions.

CLXXXIV. If any dispute shall arise as to the proper rate of Duty payable in respect of any goods imported into, or exported from any Port in British India, the importer, exporter, owner, or consignee of such goods, or his agent, shall deposit in the hands of the Officer in charge of the Custom House at the Port of importation or exportation respectively, the amount of Duty demanded by such Officer, pending the decision of the Chief Customs Authority. Upon payment of such deposit and compliance with the provisions of this Act relating to the entry of such goods, the Officer in charge of the Custom House shall cause the goods to be delivered to such importer, exporter, owner or consignee, or his agent.

In case of dispute the Duty to be deposited pending orders of Chief Customs Authority.

CLXXXV. When Duty or other Customs dues or charges have been short levied through inadvertence, error, or misconstruction on the part of the Officers of Customs; or when Duty, after having been levied has been erroneously refunded, the person chargeable with the Duty or charge so short-levied or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess on demand being made within six months from the date of the first assessment, or making of the refund; and it shall be lawful for the Officers of Customs to refuse to pass any goods belonging to such person until the said deficiency or excess be paid or re-paid.

Payment of Duties short levied or erroneously refunded.

CLXXXVI. No duty or other Customs dues or charges which shall have been charged and paid, and of which, or of a portion of which, re-payment is claimed in consequence of the same having been charged or paid under an erroneous construction of law or from other error, shall be returned, unless such claim is made within six months from the date of such payment.

No refund of charges erroneously levied or paid unless application be made within six months.

CLXXXVII. The unshipping, carrying, shipping, and landing of all goods, and the bringing of them to the proper place for examination or weighing, and the putting of them into and out of the scales, and the opening, unpacking, bulking, sorting, lotting, marking, and numbering of goods, where such operations are necessary or permitted, and the removing of goods to, and the placing of them in, the proper place of deposit, shall be performed by or at the expense of the importer, exporter, owner, or consignee of such goods.

Importer and exporter to pay expense incidental to compliance with Custom House Rules.

CLXXXVIII. No importer, exporter, owner, or consignee of goods shall be entitled to claim from any Officer of Customs compensation for any loss or injury that may occur to such goods at any time while they remain or are lawfully detained in any Custom House, or on any Custom House Wharf, or under charge of any Officer of Customs, unless it shall be proved that such loss or injury was occasioned by the wilful act or neglect of an Officer of Customs.

No compensation for loss or injury except on proof of wilful neglect.

CLXXXIX. The Chief Customs Authority of any Presidency or place may from time to time fix the rate to be charged on goods left on any Custom House Wharf or other authorized landing place, or part of the Custom House premises, for a period exceeding that prescribed by such Chief Customs Authority.

Rates of wharfage fees to be fixed by the Chief Customs Authority.

CXC. Nothing contained in this Act shall be construed to prevent the levy of any anchorage or harbour dues now leviable at any Port in British India, or the levy of any special Duties on opium, tobacco, ganja, spirits, or salt, under any law which is or shall be in force in any part of British India.

Saving of anchorage and harbour dues, also special dues on opium, tobacco, ganja, spirits, and salt.

CXCI. A Duplicate of any certificate, Manifest, Bill, or other Custom House document may, on payment of a fee of not less than one Rupee and not more than ten Rupees, be furnished, at the discretion of the Officer in charge of the Custom House, if he is satisfied that no fraud has been committed or is intended. The Officer in charge of the Custom House may also authorize any amendment to be made in any document, after it has been entered and recorded in the Custom House, upon payment of a like fee for every document so amended.

Duplicates may be granted and amendments made on payment of fee.

CXCII. No Commissioner or Collector of Customs, or Officer of Customs whom a Commissioner or Collector of Customs shall deem it necessary to exempt on grounds of public duty, shall be compelled to service on any jury or inquest.

Customs Officers not to serve on any jury or inquest.

Offences and Penalties.

CXCIII. If any goods be put on board of any tug-steamer or pilot vessel from any sea-going vessel inward bound, or if any goods be put out of any tug-steamer or pilot vessel for the purpose of being put on board of any outward bound vessel, or if any goods on which drawback shall have been granted shall be put on board of any tug-steamer or pilot vessel for the purpose of being re-landed without the authority of the Officers of Customs, such goods shall be liable to confiscation, and the Master or Commander of such tug-steamer or pilot vessel shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

Penalty for Commanders of tug-steamers or pilot vessels receiving or discharging any goods without due authority.

CXCIV. Any person shipping or landing goods, or aiding in the shipment or landing of goods, or knowingly keeping or concealing, or knowingly permitting or procuring to be kept or concealed, any goods shipped or landed or intended to be shipped or landed, contrary to the provisions of this Act; and any person who shall be found to have been on board of any vessel liable to confiscation under Section XIII of this Act, while such vessel was within any bay, river, creek, or arm of the sea which had not then been declared to be and was not then existing as, a Port for the landing or shipment of goods, shall be liable to a penalty not exceeding one thousand Rupees.

Penalty for shipping landing concealing &c, contrary to to Act.

CXCV. If any vessel which shall have been within the limits of any Port in British India with cargo on board, be afterwards found in any Port, bay, river, creek, or arm of the sea in British India, light or in ballast, and if the Master or Commander be unable to give a due account of the Port or place in British India where such vessel lawfully discharged her cargo, such vessel shall be liable to confiscation.

Vessels in Port with a cargo, and afterwards found in ballast, and cargo unaccounted for, liable to confiscation.

CXCVI. The confiscation of any vessel shall be deemed to include her tackle, apparel and furniture. The confiscation of any goods shall be deemed to include any package in which they are found, and all the contents thereof. Every boat, cart, or other means of conveyance, and every horse or other animal used in the removal of any goods liable to confiscation, shall in like manner be liable to confiscation.

Tackle, &c., and packages and contents included in confiscation of Vessels and goods. Also conveyances used in removal.

CXCVII. If any person in charge of or owning a vessel shall have become liable to any fine or penalty on account of any act or omission relating to the Customs, the Officer in charge of the Custom House may refuse Port-clearance to such vessel until the fine or penalty be discharged. If any person passing goods through the Custom House shall have become liable to any fine or penalty, the Officer in charge of the Custom House may detain such goods until the fine or penalty be discharged.

Goods may be detained, and Port-clearance refused pending payment of fines incurred.

CXCVIII. Any person against whom a reasonable suspicion exists that he has been guilty of an offence under this or any other Act relating to the Customs, may be detained by any Officer of Customs or other person duly employed for the prevention of smuggling.

Persons reasonably suspected may be detained.

CXCIX. Any vessel or goods liable to confiscation, may be seized, and any person liable to be detained under this or any other Act relating to the Customs, may be detained in any place, either upon land or water, by any Officer of Customs or other person duly employed for the prevention of smuggling.

Vessels, goods, and persons may be seized or detained.

CC. Every vessel, and all goods seized on the ground that they are liable to confiscation, shall, as soon as conveniently may be, be delivered into the care of the Officer appointed to receive the same. If there be no such Officer at hand, all goods so seized shall be carried to and deposited at the Custom House nearest to the place of seizure. If there be no Custom House within a convenient distance, such goods shall be deposited at the nearest Office appointed by the Chief Customs Authority of the Presidency or place for the deposit of goods so seized.

Vessels and goods seized how to be dealt with.

CCI. Every person detained on the ground that he has been guilty of an offence under this or any other Act relating to the Customs, shall forthwith be taken before the nearest Magistrate or Officer in charge of a Custom House.

Persons detained to be taken to nearest Magistrate or Officer of Custom House.

CCII. When any person, detained on the ground that he has been guilty of an offence against this or any other Act relating to the Customs, shall be taken before a Magistrate, such Magistrate may, if he see reasonable cause, order such person to be detained in gaol or in the custody of the Police for such time as shall be necessary to enable such Magistrate to communicate with the Officers of Customs. Provided that any person so detained shall be liberated on giving recognizance or security to the satisfaction of the Magistrate to appear at such time and place as shall be appointed by such Magistrate for his appearance.

Persons taken before a Justice for offence under Customs Acts may be detained or admitted to bail.

CCIII. If any person liable to be detained under this or any other Act relating to the Customs, shall not be detained at the time of committing the offence for which he is so liable, or shall, after detention, make his escape, such person shall at any time afterwards be liable to be detained and taken before a Magistrate, to be dealt with as if he had been detained at the time of committing such offence.

Any person escaping may be afterwards detained.

CCIV. When any person employed on the crew of any of Her Majesty's ships, shall be detained under this or any other Act relating to the Customs, the detaining Officer shall forthwith give notice thereof to the Commanding Officer of the ship, who shall thereupon place such person in security on board of such ship, until the detaining Officer shall have obtained a Warrant from a Magistrate for bringing up such person to be dealt with according to law. A Magistrate shall duly grant a warrant upon complaint made to him by the detaining Officer, stating the offence for which the person is detained.

Persons in Her Majesty's service detained, to be secured on board until Warrant procured.

CCV. When any vessel or goods shall be seized or any person shall be detained under this or any other Act relating to the Customs, it shall be the duty of the Officer or other person making such seizure or detention, on demand of the person in charge of the vessel or goods so seized, or of the person so detained, to give to such person a statement in writing of the reason for such seizure or detention.

When seizure is made, seizing Officer to give reason in writing.

CCVI. When any goods liable to confiscation under this or any other Act relating to the Customs, shall be seized by any Police Officer on suspicion that they had been stolen, it shall be lawful for such Officer to carry such goods to any Police Station or Court at which a complaint or information connected with the stealing or receiving of such goods shall have been made, or an enquiry connected with such stealing or receiving shall be in progress, and there to detain such goods until the dismissal of such complaint or information, or the conclusion of such enquiry or of any trial thence resulting. In every such case the Police Officer who seized the goods shall send written notice of their seizure and detention to the nearest Custom House; and immediately after the dismissal of the complaint or information, or the conclusion of the enquiry or trial, the said Police Officer shall cause such goods to be conveyed to and deposited at the nearest Custom House, to be there proceeded against according to law.

Procedure in respect of goods seized on suspicion.

Penalty for neglect of Police Officer to give notice.

If any Police Officer, whose duty it is under this Section, to send a written notice or cause goods to be conveyed to a Custom House, shall neglect so to do, such Officer shall be liable to a penalty not exceeding one hundred Rupees.

CCVII. Any duly empowered Officer of Customs or other person duly employed for the prevention of smuggling, may search any cart, or other means of conveyance, for smuggled goods; provided that such Officer shall have reasonable ground to suppose that smuggled goods are contained therein.

Officers of Customs may stop carts, &c., and search for goods on reasonable suspicion.

CCVIII. It shall be lawful for the Magistrate of a District, or Division of a District, on application by an Officer in charge of a Custom House, stating his belief that dutiable or prohibited goods are secreted in any place in such District or Division, to issue a Warrant to search for such goods. Such Warrant shall be executed in the same way, and shall have the same effect as a Search Warrant issued under the Code of Criminal Procedure.

Magistrate of District may issue Search Warrant on application.

CCIX. Any Officer of Customs duly employed in the prevention of smuggling may search any person on board of any vessel or boat in any Port in British India, or any person who shall have landed from any vessel or boat. Provided that such Officer shall have reasonable ground to suppose that such person has dutiable or prohibited goods secreted about his person. If any person on board of any such vessel or boat, or who may have landed from any such vessel or boat, shall, upon being asked by any such Officer whether he has dutiable or prohibited goods about his person or in his possession, affirm that he has not, and if any such goods shall, after such denial, be discovered to be or to have been upon the person or in the possession of such person, such goods shall be liable to confiscation, and such person shall be liable to a penalty not exceeding three times the value of such goods.

Persons may be searched, on reasonable suspicion.

Penalty for possession of smuggled goods.

CCX. When any Officer of Customs is about to search any person under the provisions of the last preceding Section, such person may require the said Officer to take him, previous to search, before the nearest Magistrate or Officer in charge of a Custom House. If such requisition be made, the Officer of Customs may detain the person making it until he can bring him before the nearest Magistrate or Officer in charge of a Custom House. The Magistrate or Officer in charge of a Custom House before whom any person shall be so brought, shall, if he see no reasonable ground for search, forthwith discharge such person; but if otherwise, shall direct that the search be made. A female shall not be searched by any but a female.

Persons before search may require to be taken before a Justice, &c.

CCXI. If any Officer of Customs shall require any person to be searched, for dutiable or prohibited goods, without having reasonable ground to believe that he has such goods about his person, such Officer shall be liable to a penalty not exceeding one hundred Rupees.

Penalty for searching persons on insufficient grounds.

CCXII. If any Officer of Customs, or other person duly employed for the prevention of smuggling, shall be guilty of a wilful breach of the provisions of this or any other Act relating to the Customs, such Officer or person shall on conviction before a Magistrate be liable to simple imprisonment for any term not exceeding two years, or to fine, or to both.

Customs Officers if guilty of breach of duty how punishable.

CCXIII. If any Officer of Customs, or other person duly employed for the prevention of smuggling, shall practise or attempt to practise any fraud for the purpose of injuring the Customs revenue, or shall abet or connive at any such fraud or any attempt to practise any such fraud, such Officer or other person shall on conviction before a Magistrate be liable to imprisonment of either description for any term not exceeding two years, or to fine, or to both.

Customs Officers committing or conniving at frauds how punishable.

CCXIV. No suit, action or other proceeding shall be commenced against any person for any thing done in pursuance of this Act, without giving to such person a month's previous notice, in writing of the intended suit, action, or other proceeding and of the cause thereof, nor after the expiration of three months from the accrual of the cause of suit, action, or other proceeding.

No suit or proceeding to be commenced without notice, or after stated interval.

CCXV. Whoever intentionally obstructs any Officer of Customs or other person duly employed for the prevention of smuggling in the exercise of any powers given under this Act to such Officer or person, shall on conviction before a Magistrate be liable to imprisonment of either description for any term not exceeding six months, or to a fine not exceeding one thousand Rupees, or to both.

Punishment for obstruction to Customs Officers.

CCXVI. If any person shall knowingly make or sign any declaration or document used in the transaction of any business relating to the Customs, such declaration or document being false in any particular; or if any person shall counterfeit, falsify, or fraudulently alter or destroy any such document, or any seal, signature, initials, or other mark made or

Penalty for making false declaration, refusing to answer questions, &c.

impressed by any Officer of Customs in the transaction of any business relating to the Customs; or if any person required under this or any other Act relating to the Customs to produce any document shall refuse or neglect to produce such document; or if any person required under this or any other Act relating to the Customs to answer any question put to him by an Officer of Customs shall not truly answer such question, such person shall, on conviction of any such offence before a Magistrate, be liable to a penalty not exceeding one thousand Rupees.

Penalty for unauthorized declaration to value of goods.

CCXVII. Any person subscribing or attesting any declaration of the value of any goods upon an application to pass such goods through the Custom House, shall, if he be not the importer, owner, or consignee of such goods, or have not proper and sufficient authority from the importer, owner, or consignee, be liable in every such case to a penalty not exceeding one thousand Rupees.

Officer in charge of Custom House may adjudge confiscations penalties and fines.

CCXVIII. In every case in which, under this Act, any vessel, cart or other means of conveyance or any horse or other animal is liable to confiscation; or any goods are liable to confiscation or to increased rates of Duty; or any person in charge of or owning a vessel, or landing or shipping goods, or passing them through the Custom House, is liable to a penalty, an Officer in charge of a Custom House may, unless it be otherwise provided in this or any other Act relating to the Customs, adjudge such confiscation, penalty, or increased rates of Duty.

Local Government may confer like powers on other Officers of Customs.

CCXIX. In respect to cases cognizable under the last preceding Section by an Officer in charge of a Custom House, the local Government may empower any Officer of Customs in like manner to adjudge any confiscation, penalty, or increased rates of Duty. Provided that

Proviso.

the power to adjudge confiscation shall not extend, as regards a Deputy Collector, to goods of a greater value than one thousand Rupees, nor, as regards an Assistant Collector, or other subordinate Officer, to goods of a greater value than one hundred Rupees; and that the power to adjudge a penalty shall not extend, as regards a Deputy Collector to a sum exceeding fifty Rupees, nor as regards an Assistant Collector, or other subordinate Officer, to a sum exceeding ten Rupees

Appeal from Subordinate to Chief Customs Authority.

CCXX. In any case adjudicated by an Officer of Customs, any party aggrieved by the award may appeal to the Chief Customs Authority of the Presidency or place, or to any superior Officer of Customs empowered in that behalf by the Local Government. It shall thereupon be lawful for such authority or superior Officer to make such further enquiry, and to pass such order as he shall think proper, confirming, altering, or annulling the original award. Provided that no such order in appeal shall have the effect of subjecting any person to any greater confiscation, penalty, or rates of Duty than shall have been adjudged against him in the original award.

Penalty under this Act not to interfere with punishment which may be inflicted under any other law.

CCXXI. The award of any confiscation, penalty, or increased rates of Duty under this Act by an Officer of Customs shall not interfere with any punishment to which the person affected thereby shall be liable under any other law.

Offences not specially provided for how to be adjudicated.

CCXXII. All offences against this Act, other than those cognizable under Section CCXVIII of this Act by an Officer in charge of a Custom House, may be adjudicated in a summary manner by a Magistrate

Penalty adjudged by Justice of the Peace, may be remitted or commuted by Chief Customs Authority.

CCXXIII. If, upon consideration of the circumstances under which any penalty or confiscation has been adjudged under this Act, by an Officer of Customs or by a Magistrate, the Chief Customs Authority of the Presidency or place shall be of opinion that such penalty or confiscation ought to be remitted in whole or in part, or commuted, such Chief Customs Authority may remit the same or any portion thereof, or may commute any order of confiscation to a penalty not exceeding the value of the goods ordered to be confiscated.

How payment of penalty to be enforced.

CCXXIV When a penalty is adjudged against any person under this Act by any Officer of Customs, it shall be lawful for such Officer, if the penalty be not paid, to levy the same by sale of any goods of the said person which may be in his charge, or in the charge of any other Officer of Customs. When an Officer of Customs, who has adjudged a penalty against any person under this Act, shall fail to realize the unpaid amount of such penalty from the goods of such person, it shall be lawful for such Officer to notify in writing to any Magistrate within whose jurisdiction such person or any goods belonging to such person shall be, the name and residence of the said person and the amount of penalty unrecovered; and such Magistrate shall thereupon proceed to enforce payment of the said amount in like manner as if the penalty had had been adjudged by himself.

Periods of imprisonment in default of payment of penalty or fine to be fixed within certain limits.

CCXXV. When a penalty or fine is adjudged against any person under this Act by a Magistrate, such Magistrate shall, at the same time, fix, within the following limits, a period of imprisonment in default of payment of such penalty or fine:—

If the penalty or fine do not exceed fifty Rupees, the term of imprisonment to be fixed in default of payment shall not exceed one month.

If the penalty or fine do not exceed one hundred Rupees, the term of imprisonment to be fixed in default of payment shall not exceed two months.

If the penalty or fine do not exceed five hundred Rupees, the term of imprisonment to be fixed in default of payment shall not exceed four months.

When the penalty or fine exceeds five hundred Rupees, the term of imprisonment to be fixed in default of payment may extend to six months.

It shall be lawful for the Magistrate at any time to enforce payment of any penalty or fine or

of any portion thereof by distress and sale of the goods of the defaulter.

Imprisonment to terminate upon payment of the fine.

CCXXVI. The imprisonment which is imposed in default of payment of fine or penalty under this or any other Act relating to the Customs shall terminate whenever that fine or penalty is either paid or levied by process of law.

Termination of imprisonment upon payment of proportional part of fine

CCXXVII. If, before the expiration of the term of imprisonment fixed in default of payment, such a proportion of the fine or penalty be paid or levied that the term of imprisonment suffered in default of payment is not less than proportional to the part of the fine or penalty still unpaid, the imprisonment shall terminate.

On confiscation of vessel, or goods, property to vest in Her Majesty.

CCXXVIII. When the confiscation of any vessel, cart or other means of conveyance, horse or other animal or any goods shall be adjudged under Section CCXVIII or Section CCXIX of this Act, the property in such vessel, means of conveyance, animal, or goods shall thereupon vest in Her Majesty. It shall be the duty of the Officer adjudging confiscation to take and hold possession of the same, and it shall be the duty of every Officer of Police, on the requisition of such Officer, to assist him in taking and holding such possession.

Appropriation of penalties &c., and grant of rewards.

CCXXIX. The proceeds of all confiscations, and penalties imposed under this Act shall, after deducting therefrom all Government demands, be paid into a General Fund, out of which it shall be lawful for the Chief Customs Authority of the Presidency or place to grant a reward to any person by whose information, assistance, or instrumentality, any seizure shall have been made or any offence punished.

Commencement of Act.

CCXXX. This Act shall come into operation on the 1st day of May 1863.

A.

FORM OF APPLICATION FOR A LICENSE FOR PRIVATE WAREHOUSE—SEE SECTION LXXIV.

To

THE OFFICER IN CHARGE OF THE CUSTOM HOUSE

AT

SIR,

Please to comply with my request to be furnished with a License under Act VI of 1863 for a warehouse situated at and about the distance of from the Custom House. The dimensions and other particulars of the godown are stated below. It is intended for the reception of all goods, as a general store house *(or as the case may be.)* The period of license not to exceed *(mention the time for which required.)*

Particulars of Godown.

Feet—Inches

Length
Breadth
Height

} Dry, airy, well flued and puckah built; can contain with perfect safety and convenience tons of goods *(as the case may be.)*

This godown is my own property *(or the property of from whom I have engaged the same on a lease of .)*

(Signed) *(Name of applicant.)*

Place
Date

B.

FORM OF APPLICATION TO WAREHOUSE GOODS—SEE SECTION LXXV.

To

THE OFFICER IN CHARGE OF THE CUSTOM HOUSE

AT

SIR,

Please to order the reception into the public warehouse *(or the private warehouse of Mr. A. B., situate at and licensed by No. dated)* of the undermentioned goods, arrived from *(Port or place to be mentioned)* on the *(British or other)* Ship whereof is Commander. The Duty upon these goods has been adjusted in the manner specified below :—

Marks and numbers of packages.	Description of packages and goods.	Details of goods.	Rate of value of goods.	Amount of value of the goods as ascertained and entered on the landing of the same.	Rate of Customs Duty	Date and No. of importation.	Specification of the particulars of bonds if the Duty upon goods has been bonded.
1	2	3	4	5	6	7	8

(Signed) *(Name of owner, agent, or consignee of goods.)*

Place
Date

C.

FORM OF BOND FOR IMPORT DUTY—SEE SECTIONS LXXVII. AND LXXVIII.

BOND.

No. 18

We A. B.

now of

; and C. D.,

of the same place, are jointly and severally bound to Her Majesty's Secretary of State for India in the sum of Government Rupees to be paid to the said Secretary of State, for which payment we jointly and severally bind ourselves, our heirs, and representatives; and

we agree that in case of dispute touching the matter of this obligation or the condition thereof, the same may be heard and determined in the High Court of Judicature at

Sealed with our seals, (*date*)

(*Signed*)

The above bounden

having applied to the Officer in charge of the Custom House at for and obtained permission to lodge in the warehouse for a period of the following goods, that is to say—

imported by sea from on board of the ship and entered in the Custom House Books as No. of the Register of goods imported by Sea;

The condition of this Bond is, that;

If the their heirs, or representatives, shall observe all the rules prescribed in Act No. VI of 1863 to be observed by owners, importers or consignees of goods warehoused, and by persons obtaining permission to warehouse goods under the provisions thereof;

And if the said their heirs, or representatives, shall pay to the Officer in charge of the Custom House at the Port of all dues, whether of Customs, warehouse dues, or lawful charges which shall be demandable on the said goods, or on account of penalties incurred in respect to them, within from the date of this Bond, or within such further time as the Chief Customs Authority of shall allow in that behalf, together with interest on every such sum at the rate of 6 per cent: per annum from the date of demand thereof being made in writing by the said Officer in charge of the Custom House;

And if, within the term so fixed, or enlarged, the said goods or any portion thereof having been removed from the said warehouse for home consumption or re-exportation by sea, the full amount of all Customs Duties, warehouse dues, lawful charges, and penalties demandable as aforesaid shall have been first paid on the whole of the said goods;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in full force.

Sealed with our seals, (*date*)

(*Signed*)

D.

FORM OF APPLICATION TO REMOVE GOODS FROM WAREHOUSE—SEE SECTION XCIX.

TO THE OFFICER IN CHARGE OF THE CUSTOM HOUSE AT

SIR,

Please to order to be passed from the public warehouse *(or private warehouse of Messrs. A. & Co., situate at and licensed under Act VI of* 1863 *by No. dated)* the undermentioned goods intended for exportaion by Sea on the ship whereof is Commander and which is bound to *(or for internal consumption)* the same having been entered in the Books of your Office for the said warehouse under No. dated by me *(or by Messrs. B. & Co.*—in the latter case add—*whose certificate of the transfer of the goods is herewith annexed.)*

Marks and No. of cases.	Four cases of, (*name of goods*)
B. and Co.,	1 case, *box, bale, or parcel,)* containing *(here insert the quantity in each case.)*
(Name of the goods)	1 Ditto.
No. 1 to 4,	1 Ditto.
□ × ✓	1 Ditto.
Sealed,	
Warehoused for exportation.	Four cases (*boxes, bales, or parcels*) containing *(total contents to be here stated)*

The Custom House value of the above is Government Rupees

(*Signed*) *(Name of owner, agent, or consignee of Goods.)*

Place

Date

E.

FORM OF APPLICATION TO REMOVE GOODS FROM ONE WAREHOUSE TO ANOTHER—SEE SECTION CV.

TO THE OFFICER IN CHARGE OF THE CUSTOM HOUSE AT

SIR,

Please to permit the removal of the undermentioned goods from the public—*(or private)* warehouse—*(describe the warehouse)*—to—*(the warehouse into which the removal is intended to be made must here be distinctly described)*—for the unexpired period of warehousing remaining in respect to the goods, the same having been originally entered by virtue of Act VI of 1863 in the Books of the Warehousing Department, No. dated for fifteen months—*(or such other period as may have been allowed)*—under the obligations and conditions at present attached to the goods:—

Marks and numbers of packages.	Description of packages and of goods.	Contents of packages.	Rate of value of goods.	Amount of value of goods as entered in Custom House Books.	Rate of Duty chargeable or paid upon the goods.	Name of the Persons by whom goods first passed into warehouse.
1	2	3	4	5	6	7

NOTE.—If the goods to be removed shall have been sold or transferred by the original proprietor or agent, a certificate of such sale or transfer shall accompany the application.

(*Signed*) *(Name of owner, agent, or consignee of goods.)*

Place

Date

F.

Form of Shipping Bill.

See Section CXXIII.

Shipping Bill.
1. Warehouse or drawback goods.
2. Foreign goods not for drawback.
3. Goods exported under special rule of restriction.
4. Country goods subject to Duty.
5. Country goods not subject to Duty.

(State, as described, the class to which the goods to be exported belong.)

Ship's name.	Whether British or Foreign; if Foreign, the Country.	Master's name.	Port or place of destination.	Marks.	Numbers.	Description of Packages.	Quantity, Quality, and Description of goods.	Rate of value for Duty.	Total value for Duty.	Declared real value under Section XXVI.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12

☞ *Here state particulars according to the above headings.*

I claim drawback on
I declare the value of the goods above described to be } *Here state quantity and description in words, at length, of any goods in respect of which drawback is claimed, and number in Register of Custom House.*

(Name of Exporter or Agent.)

Dated *day of*

(Name of Officer in charge of Custom House.)

G.

Coasting Pass
See Section CLIV.

Port of

Ship's Name.	Tonnage.	Port of registry.	Master's Name.	Whither bound.	Foreign goods, duty paid.	Warehoused goods removed in bond.	Country goods.	Restricted goods and goods liable to duty of excise.
1	2	3	4	5	6	7	8	9

Here state the particulars according to the above headings.

Cleared the day of 18

(Signed)
Officer in charge of Custom House.

(Signed)
(Name of Master.)

H.

FORM OF BOND FOR THE REMOVAL OF SPIRITS FROM LICENSED DISTILLERY.

See Section CLXIII.

WE

are jointly and severally bound to Her Majesty's Secretary of State for India, in the sum of Government Rupees
to be paid to the said Secretary of State, for which payment, we jointly and severally bind ourselves, our heirs, and representatives; and we agree that in case of dispute touching the matter of this obligation, or the condition thereof, the same may be heard and determined in the High Court of Judicature at

Sealed with our seals, dated this
day of 18

(Signed)

The above bounden being indebted to Her Majesty's Secretary of State for India in the sum of Government Rupees
being the amount of Duty payable at the rate of Rupees per imperial gallon London proof, for gallons of *(or for gallons of proof spirit used in the preparation of dozens of bottles or gallons of cordials and liquors as specified in the annexed Schedule)* ——— manufactured at
which the said have been allowed to remove thence for exportation by sea, subject to the provisions of Act VI. of 1863 without having paid such Duty.

The condition of this obligation is, that, if the above bounden their heirs, or representatives, shall, at the expiration of four calendar months from the date of this obligation, pay or cause to be paid to the said Secretary of State Duty at the rate of Rupee per imperial gallon of proof spirits for all or any portion of the above-mentioned which shall not have been then exported by sea, subject to the aforesaid provisions (of which exportation, if any, due proof shall be given) or passed for local consumption on payment of Duty, then this Bond shall be void; otherwise the same shall remain in full force

Sealed and delivered in the presence of

Place

Date

(If the bond be for cordials and other liquors under Section CLXX *add)*

Schedule.

Description of cordials and liquors.	Quantity in bottles or gallons.	Quantity of proof spirit.
1	2	3

M. WYLIE,
Secy. to the Govt. of India,
Legislative Department.

THE following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 4th February 1863, and is hereby promulgated for general information :—

ACT No. VII OF 1863.

An Act relating to the Emigration of Native Laborers to the Danish Colony of Saint Croix.

Preamble. WHEREAS it is expedient to render lawful the emigration of laborers, being Native Inhabitants of British India, to the Danish Colony of Saint Croix, and to extend the provisions of Act XXXI of 1855 (*relating to the emigration of Native Laborers to the British Colonies of Saint Lucia and Grenada*) to the emigration of Native Inhabitants of British India who may emigrate to Saint Croix; It is enacted as follows :—

Act repealed. I. Act XIV of 1839, in so far as it renders liable to penalties every person who shall make with any Native of India, any contract for labor to be performed in the Danish Colony of Saint Croix or who shall knowingly aid or abet any Native of India in emigrating from the Ports of Calcutta, Madras, and Bombay respectively, to the said Colony, is repealed.

Act XXXI of 1855 extended. II. All the provisions of Act XXXI of 1855, and of the Schedule thereto as modified by Act XLIX of 1860 (*relating to Vessels carrying emigrant passengers to the British Colonies*) shall extend and apply to Native Inhabitants of the British Territories in India who shall emigrate to the Danish Colony of Saint Croix, and that Act shall be read as if the words "or the Danish Colony of Saint Croix" had been inserted therein after the words "Saint Lucia and Grenada," or "Saint Lucia or Grenada," wherever those words occur in the said Act.

Commencement of Act. III. This Act shall take effect as to the said Colony of Saint Croix from the day when the Governor-General of India in Council shall notify in the Calcutta Gazette that such Regulations have been provided and such measures taken as the Governor-General in Council deems necessary for the protection of such emigrants during their residence in the said Colony of Saint Croix and in respect of their return to India.

Act XIX of 1856 to apply to Emigration to Saint Croix. IV. All the provisions of Act XIX of 1856 (*to enable the Governor-General of India in Council to suspend the operation of certain Acts relating to the Emigration of Native Laborers*) shall apply to Emigration to the said Colony of Saint Croix.

M. WYLIE,
Depy. Secy. to the Govt. of India,
Home Department.

HOME DEPARTMENT.

No. 954.

Fort William, the 4th February 1863.

Appointment.—Lieutenant P. W. Fendall, I. N., to officiate as Commander of the Naval Brigade at Port Blair during the absence of Lieutenant Hellard, or until further orders, with effect from the date of his joining the appointment, *viz.*, 13th ultimo.

E. C. BAYLEY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 38.

JUDICIAL.

Fort William, the 4th February 1863.

The Governor General in Council is pleased to invest Dr. A. Young, Assistant Commissioner, First Class, in Oudh, with the powers described in Section I of Act XV of 1862, while in charge of his District during the employment of the Deputy Commissioner on Settlement duties.

His Excellency in Council is likewise pleased to invest Dr. Young with the full Civil powers of a Deputy Commissioner, except that all appeals involving amounts in excess of Rupees 500 shall lie not to him but to the Divisional Commissioner.

No. 73.

REVENUE.

Mr. G. W. Bonner is appointed to be a Deputy Superintendent of Excise and Stamps in the Province of Oudh from the 1st November 1862.

No. 40.

JUDICIAL.

The Governor General in Council has been pleased to invest the following Officers of the Central Provinces Commission with Magisterial powers to the extent specified opposite their names :—

Captain J. Nembhard, Deputy Commissioner, First Class, Jubbulpore ...	The powers described in Section I of Act XV. of 1862.
Mr. A. S. Ross, Superintendent of Survey and Settlement, Nagpore Division ...	
Mr. A. M. Russell, Assistant Superintendent of Survey and Settlement, Jubbulpore.	

Lieutenant T. Wakefield, Assistant Commissioner, Second Class, Chanda ...	The powers of a Subordinate Magistrate of the First Class.
Lieutenant F. Faber, Assistant Commissioner, Second Class, Raepore ...	
Mr. W. S. Price, Assistant Superintendent of Survey and Settlement, Chanda ...	
Mr. D. Sinclair, Assistant Superintendent of Survey and Settlement, Raepore ...	
Mr. G. Cline, Extra Assistant Superintendent of Survey and Settlement, Chindwarra.	
Ahmed Ali, Tehseeldar, Second Class ...	
Eshwunt Rao and Ram Rao, Third Class ...	The powers of a Subordinate Magistrate, Second Class, under Section II. of Act XXV. of 1861.
Gobind Rao and Bheo Rao, Fourth Class ...	
Jvekishen ... Khadim Hossein ... Ramdial ...	Superintendents of Settlement Department.
Yeshwunt Rao, Zemindar of Kampta, Bundara District ...	The powers of a Subordinate Magistrate, Second Class, under Section II. of Act XXV. of 1861, within the limits of his own Estate.

Tehseeldars.

No. 41.

MILITARY.

Fort William, the 6th February 1863.

Lieutenant-Colonel H. D. Daly, C. B., Commandant, Central India Horse, and Political Assistant, Gomah, re-joined his appointment on the 12th December last.

No. 247.

GENERAL.

With reference to G. O. dated 30th December last, No. 2505, Assistant Surgeon A. J. Cowie relieved Dr. J. E. Dickinson, of the Medical Charge of the Rangoon Jail and Charitable Dispensary, and also of the State Prisoners, on the 1st January 1863.

No. 248.

Mr. P. Carnegy, Deputy Commissioner, Oudh, returned to his duties on the 15th December last, from Sick Leave to England.

GENERAL.

No. 256.

Fort William, the 10th February 1863.

Dr. E. C. Bensley, Civil Assistant Surgeon of Baraitch, has been granted one month's leave in extension to the four months notified in General Order dated 24th September last, No. 1845.

No. 258.

Captain J. Stubbs, Officiating Deputy Commissioner, West Berar, Hyderabad Assigned Districts, has obtained privilege leave for one month from 1st February, or from the date on which he may avail himself of the same.

No. 260.

Major R. D. Ardagh, Deputy Commissioner, First Class, in British Burmah, availed himself of the privilege leave of absence granted to him in General Order of the 24th October, No. 2012, on the 1st December 1862, and made over charge of the current duties of the Rangoon Treasury to Mr. G. Hough, Assistant Commissioner, on the same date.

No. 261.

Captain C. R. Shaw, Assistant Commissioner, Roy Bareilly, Oudh, returned to his duties on the 17th January last.

E. C. BAYLEY,
Offg. Secy. to the Govt. of India.

LIST of Persons entitled to the "India Medal," whose Medals lie unclaimed in the Office of the Secretary to the Government of India, in the Foreign Department.

Names of Parties.	
Abbott, A. E.	... Engine Driver.
Burrows, John	... Clerk.
Collins, J.	... Pupil, La Martiniere.
Creed, E.	... Ditto, ditto.
Creed, G.	... Ditto, ditto.
Cameron.	... Merchant.
Dodd, G. N.	... Civil Surgeon.
Davey, Peter	... Clerk.
DeRavara, J.	... Steward, La Martiniere.
Deverine, J.	... Late Superintendent, *Constantia.*
Dowling, Peter	... Out of employ.
Davis, J.	... Overseer.
Dawson, Captain	... Oudh Military Police.
French, Lieutenant C. J.	... Ditto ditto.
Holden, J.	... Pupil, La Martiniere.
Leslie, John	... Clerk, Chief Commissioner's Office.
Marshall, A.	... Assistant Book-keeper.
Parly, J.	... Railway Inspector.
Rae, W.	... Merchant.
Soule, Henry	... Out of employ.
Sadlier, Lieutenant T. J.	... Oudh Military Police.
Smith, C.	... Railway Inspector.
Tucker, R. T.	... Civil Service.
Wilson, R.	... Merchant Tailor.

H. M. DURAND, *Colonel,*
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 186.

Fort William, the 10th February 1863.

Mr. W. Greenway assumed charge of the office of Assistant Commissioner of the Department of Issue of the Government Paper Currency, Calcutta, on the forenoon of the 9th instant.

J. W. S. WYLLIE,

Under-Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 9th February 1863.

No. 112 *of* 1863.—Lieutenant R. G. Birch, doing duty at the Buxar Stud Depôt, obtained leave of absence, from the 8th August to the 6th November 1862, to visit the Presidency on private affairs.

No. 113 *of* 1863.—The undermentioned Officer is permitted to proceed to Europe on Furlough on private affairs:—

Captain Alexander Andrew Bruce, of the Bengal Staff Corps, doing duty with the 17th (the Loyal Poorbeah) Regiment Native Infantry...	For one year.

No. 114 *of* 1863.—The services of Assistant Surgeon J. McL. Pemberton, M. D., are placed at the disposal of the Government of the Punjaub, with effect from the 7th March 1861.

No. 115 *of* 1863.—The undermentioned individual is admitted to pension as specified opposite to his name:—

Private Timothy Keilly, of the 2nd Infantry Company, European Invalid Battalion ...	One shilling per diem, payable in Europe.

No. 116 *of* 1863.—The services of Major H. T. Bartlett, of the Bengal Staff Corps, are placed at the disposal of the Foreign Department.

No. 117 *of* 1863.—The undermentioned individual is admitted to pension as specified opposite to his name:—

Gunner Darbey Fahey, of the 2nd Artillery Company, European Invalid Battalion ...	One shilling per diem, payable in Europe.

No. 118 *of* 1863.—With reference to Notifications from the Public Works Department as per margin, the services of the undermentioned Officers are placed at the disposal of His Excellency the Commander-in-Chief:—

No. 23, dated 3rd February 1863.
No. 31, dated 5th February 1863.

Major T. W. Marten, Her Majesty's 7th Foot, Assistant Engineer, Second Class, Delhi Division.

Captain J. R. Martin, Royal Artillery, Executive Engineer, Fourth Class, in the North-Western Provinces.

No. 119 *of* 1863.—The services of Lieutenant-G. M. Bowie, of the Madras Staff Corps, are placed at the disposal of the Government of Bengal.

Fort William, the 10th February 1863.

No. 120 *of* 1863.—The undermentioned Officers and Warrant Officer are permitted to proceed to Europe on leave of absence on Sick Certificate:—

Lieutenant William Wilson Clark, of the late 36th Regiment Native Infantry ...	For twenty months, under the old Regulations.
Lieutenant Charles Augustus Munro, of the Bengal Staff Corps, Superintendent of Police, Sandoway ...	For fifteen months.
Conductor John Woodroffe, of the Army Commissariat Department ...	For twenty months, under the new Regulations.

No. 121 *of* 1863.—Third Class Sub-Assistant Surgeon Mahomed Sudrool Huq, attached to the Dispensary at Pind Dadun Khan, having been pronounced qualified for advancement, is, under the Rules passed by Government in the Home Department, dated 6th January 1849, promoted to the Second Class from the 26th January 1863.

No. 122 *of* 1863.—The following Promotions and Alteration of Rank are made subject to Her Majesty's approval:—

Department.	Rank and Names.	To what Rank promoted.	From what Date.	In whose Room.
Medical Dept.	Assistant Surgeon Norman Chevers, M. D. ...	Surgeon ...	13th Nov. 1862.	Surgeon-Major W. Crozier, deceased.
	Assistant Surgeon Sydney George Bousfield ...	Surgeon ...	1st Feb. 1863...	Surgeon-Major R. C. Guise, retired

Alteration of Rank.

Department.	Rank and Names.	To rank from	In whose Room.
Medical Department ..	Surgeon John Charles Collins ..	26th July 1862	Surgeon G T. Glover, M. D., invalided.
	„ George Richard Pemberton, M. D. ..	7th Aug. „	Inspector-General of Hospitals C. McKinnon, M. D., C. B., retired.
	„ John Campbell Bow, M. D.	17th „ „	Surgeon-Major T. A. Wethered, retired.
	„ Cavendish Johnson ..	25th „ „	Surgeon-Major S. H. Batson, retired.
	„ Francis Pearson ...	6th Sept. „	Surgeon J. Allan, F. R. C. S., retired.
	„ William White, M. D F. R. C. S. ...	18th „ „	Surgeon-Major A. Beale, retired.

H. K. Burne, *Major*,
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

General,—Establishments.

No. 32.

Fort William, the 10th February 1863.

Notifications.—With reference to Notification No. 28 of the 4th instant, appointing Lieutenant-Colonel J. P. Beadle, Royal Engineers, to officiate as Secretary to the Government of India, in the Public Works Department, it is hereby notified, that Lieutenant-Colonel Beadle assumed charge of his office on the 5th instant.

No. 33.

Mr. J. M. Easton, Assistant Engineer, First Class, Officiating as Executive Engineer, Allahabad Division, is permitted to resign his appointment in the Public Works Department, with effect from 1st February 1863.

No. 34.

Assistant Overseer A. Johnstone, attached to the Nagpoor Eastern Road Division, is permitted to resign his appointment in the Public Works Department.

J. P. Beadle, *Lieutenant-Col., R. E.*,
Offg. Secy. to the Govt. of India.

MARINE DEPARTMENT.

No. 139.

Fort William, the 4th February 1863.

The following Notification issued by the Governor of the Straits Settlements is published for general information.

By Order,

J. Rennie,
Secy. to the Govt. of India.

No. 5.

Singapore, the 14th January 1863.

Notification.—The following Notice, relative to the Cape Rachado Light, is published for general information.

By Order,

(Sd.) W. Protheroe, *Lieut.*,
Depy. Secy. to Govt.,
Straits Settlements.

Notice to Mariners.

Straits of Malacca.

Fixed Light on Cape Rachado.

On or about the 1st of February 1863 a fixed bright Light will be exhibited on Cape Rachado, in the Malacca Straits. The Light is of the first order, and will be visible 22 miles.

The Light will not be seen inside the line of bearing—by Compass North 56½° West, and South 56½° East. To the North-Westward this line passes over the centre of the Bambeck Shoal, and touches the extreme point beyond. To the South-Eastward it leads a bare mile outside the Diana Rock. On the bearing of North-West by West ½ West, by Compass, which leads a mile outside the Bambeck, a more intense line of Light will be shewn, and a similar one in the direction of the Pyramid Shoal.

The Light House is white, and its position, as taken from the Survey of Lieutenant Ward, I. N., is in Latitude 1° 25' 52" North, and Longitude 101° 48' 12" East.

FROM THE LIGHT HOUSE

The Pyramid Shoal bears	N. 87° W.	distance 21½ miles.
„ Bambeck „	N. 56½ W.	„ 13¾ „
Light Vessel on the one fathom bank ...	N. 64° W.	„ 59 „

John Wm. Read, *Master, R. N.*,
In charge of China Sea Survey.

(True Copy.)

(Sd.) W. Protheroe, *Lieut.*,
Depy. Secy. to Govt.,
Straits Settlements.

No. 4870.

The 3rd September 1862.

LIST of Persons entitled to Medals as noted below, whose Medals lie unclaimed in the Office of the Controller of Marine Affairs:—

1st China War.

Abree, Domingo	...	Steamer "Nemesis."
Augustin, John	...	" "Enterprize."
Cæsar, Augustine	...	" "Tenasserim."
Coco, F.	...	" "Nemesis."
Colquhoun, J.	...	" "Queen."
Conletts, Victor	...	" "Nemesis."
DeCruz, D.	...	" "Enterprize."
Domingoes, M.	...	" "Nemesis."
Domingo	...	" "Queen."
Fairclough, H.	...	Gunner, Steamer "Madagascar."
Francis, J.	...	Steamer "Nemesis."
Gomes, A.	...	" "Queen."
Gomes, A.	...	" "Madagascar."
Gomes, R.	...	" "Queen."
Gomes, A.	...	" "Hooghly."
Green, T.	...	2nd Class Engineer, Steamer "Phlegethon."
Harley, H. L.	...	1st Engineer, Steamer "Nemesis."
Higgs, T.	...	Engineer Apprentice, Steamer "Enterprize."
Hume, W.	...	2nd Officer, Steamer "Tenasserim."
Jesus, M.	...	Steamer "Enterprize."
Lawrence, A.	...	Petty Officer, Steamer "Madagascar."
Massiah, J.	...	Steamer "Enterprize."
Miguel, F.	...	" "Nemesis."
Norton, G.	...	1st Engineer, Steamer "Tenasserim."
Pyva, P.	...	Steamer "Madagascar."
Rosana, de P.	...	" "Queen."
Sheriff, E.	...	" "Madagascar."
Smith, J.	...	" "Queen."
Symonds, R.	...	" "Proserpine."
Thompson, J.	...	1st Engineer, Steamer "Pluto."
Wall, A. P.	...	1st Lieutenant, Steamer "Queen."

Burmah Medals with Clasps for Pegu.

Barton, C.	...	Engineer Apprentice, Steamer "Fire Queen."
Bendle, G. H.	...	Apothecary, Steamer "Mahanuddy."
Bolt, C.	...	Clerk in charge, Steamer "Pluto."
Bowen, C.	...	1st Engineer, Steamer "Mahanuddy."
Conway, M.	...	Engineer Apprentice, Steamer "Damoodah."
Davidson, G.	...	1st Engineer, Steamer "Mahanuddy."
Denton, H. W.	...	3rd Officer, Surveying Vessel "Krishna."
Eckley, E.	...	" " " "Damoodah."
Evans, G. W.	...	2nd Officer of the Steamer "Damoodah."
Godfrey, W.	...	Purser's Steward, Steamer "Nerbuddah."
Godwin, M. F.	...	Clerk, Steamer "Indus."
Halyburton, J.	...	A. B., Steamer "Pluto."
Hodge, T.	...	2nd Officer, Steamer "Pluto."
Hood, J. H.	...	2nd Officer of the Steamer "Lord William Bentinck."
Jackson, R.	...	Boatswain, "Phlegethon."
Kennedy, J.	...	Boatswain, Steamer "Fire Queen."
Lawson, W. S.	...	Surgeon, Steamer "Proserpine."
Lodge, W.	...	A. B., "Tenasserim."
Lowcay, W.	...	A. B., "Tenasserim."
Mackay, J.	...	Engineer Apprentice, Steamer "Hugh Lindsay."
Main, G.	...	A. B., Steamer "Tenasserim."
Middleton, J.	...	3rd Engineer, Steamer "Proserpine."
Miller, J. M.	...	Surgeon, "Fire Queen."
Pope, J.	...	Gunner, Steamer "Pluto."
Ramsbotham, W.	...	Engineer Apprentice, Steamer "Pluto."
Rean, J. R.	...	2nd Officer, Steamer "Enterprize."
Rean, J. T.	...	Midshipman, Steamer "Enterprize."
Tassuph, M.	...	Commander, Steamer "Phlegethon."
Thompson, R. S.	...	Surgeon, Steamer "Pluto."
Tonze, W. B.	...	3rd Officer, Steamer "Enterprize."
Twisden, F.	...	Midshipman, Steamer "Pluto."
Woodley, J.	...	Midshipman, Steamer "Tenasserim."

India Medals.

Brown, William	...	Ganges Flotilla.
Sanderson, R.	...	Civil Service.

Lucknow Medals.

Brien, J. J.	...	

JOHN G. REDDIE,

Offg. Controller of Marine Affairs.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

Public Works Department.

COMMUNICATIONS,—ROADS.

No. 21.

The 6th February 1863.

Declaration.—WHEREAS it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, *viz.*, for the re-alignment of a portion of the Road from Hadjipore to Mozufferpore, it is hereby declared that for the above purpose the undermentioned pieces of land are required:—

Land measuring about 6000 feet in length and about 120 feet in width, situated on the West side of the Hadjipore Road, in Mouzahs Kelah, Pokhro, Baghmunia and Anverpore, Pergunnah Hadjipore, in the District of Tirhoot.

Land measuring about 8000 feet in length and about 150 feet in width, situated on the West side of the Hadjipore Road, in Mouzahs Deghee, Doulutpore, Chucksureefa and Bamurigawa, Pergunnah Hadjipore, in the District of Tirhoot.

This Declaration is made under the provisions of Act VI. of 1857 to all whom it may concern.

No. 22.

LOCAL.

The 6th February 1863.

Declaration.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, *viz.*, for the construction of a portion of the Sylhet and Cachar Road, it is hereby declared that for the above purpose a piece of land measuring about twenty-seven miles in length and about one hundred feet in breadth is required. The land is situated in Mouzahs Huree Nugur, Neej Hureeteecur, Coroi Kondy, Latteemara, Kaligorab, Seedeepore, Sudashur, Baleebund, Kally Nugur, Foolbaree, Mohadebpore, Gograssar, Sreecona, and Serapore, in Zillah Cachar.

This Declaration is made under the provisions of Act VI. of 1857 to all whom it may concern.

GENERAL,—ESTABLISHMENTS.

No. .

The 9th February 1863.

Appointment.—Baboo Peary Loll Mookerjee, Probationary Assistant Overseer, attached to the Suburban Roads Division, is appointed permanently to the Public Works Department in Bengal as an Assistant Overseer.

No. .

Leave of Absence.—Mr. J. Beauchamp, Assistant Engineer, Second Class, attached to the Tirhoot Division, for twenty-eight days,* on Medical Certificate, under Section V., Cap. II., of the Uncovenanted Absentee Rules, in addition to the sick leave already granted to him in Notification from this Department, No. 170 of the 28th October 1862.

* From 22nd January to the 6th February 1863.

F. R BOYCE,

Asst. Secy. to the Govt. of Bengal,

in the Public Works Dept.

SALT FOR EXPORTATION.

STATEMENT shewing the quantity of Salt in store available for exportation on private trade at each of the several Ports of Export in the undermentioned Districts:—

Names of Districts.	Ports at which Salt is generally available for export on private trade.	Quantity allotted for private exportation in 1863.	Quantity exported on private trade or assigned to applicants up to 31st December 1862.	Quantity remaining in store actually available for export on 1st January 1863.	Remarks.
		Indian Maunds.	Indian Maunds.	Indian Maunds.	
Godavery ...	Coringa ...	1,50,000	8,800	1,41,200	Boats are easily procurable.
Kistna ...	Nizampatam ...	39,989	3,960	36,029	
Nellore ...	Iskapalli ...	40,000	.....	40,000	Boats are easily obtainable at the first four Ports, and at Binginipalli they can be obtained from the neighbouring Ports.
	Varini ...	30,000	.....	30,000	
	Kristnapatam ...	40,000	.....	40,000	
	Pakala ...	19,873½	5,160	14,713½	
	Binginipalli ...	6,969	.....	6,969	
Madras ...	Madras ...	2,00,335	1,30,980	69,355	
	Ennore ...	1,35,090	65,458	69,632	
	Covelong ...	92,268	48,999	43,269	
Tanjore ...	Kattumavadi ...	50,000	.....	50,000	
	Negapatam ...	34,120	1,680	32,440	
	Vedarsniam ...	43,429	32,520	10,909	
	Neidavassel ...	74,600	.....	74,600	
Madura ...	Kelakarai ...	51,600	.....	51,600	Boats are procurable.
	Davi Pattanum ...	72,000	.....	72,000	
	Thondy ...	89,520	...	89,520	
	Total ...	11,69,793½	2,97,557	8,72,236½	

Revenue Board Office, Madras, 16th January 1863.

R. A. DALYELL, *Sub-Secretary.*

N. B.—Salt for export will be supplied by Government at the rate of 15 Rupees per 100 Indian Maunds, which includes charges of shipment, except at the Port of Madras, where the Salt will be delivered on the beach.

Published for general information.

By Order of the Board of Revenue,

Fort William,
The 6th February 1863.

J. P. Grant,
Offg. Junior Secretary.

STATEMENT shewing the importations of Salt (private property) in Bond and Afloat on the River Hooghly subject to Customs Duty on the 1st February 1863.

Description of Salt.	Government Golahs.	Private Golahs.	Afloat.	Total.
	In Mds.	In. Mds.	In. Mds.	In. Mds.
Liverpool Pungah...	11,93,349	10,84,412	14,918	22,92,679
French Kurkutch ..	3,520	9,092	22,335	34,948
Ceylon ,, ...	2,928	22,722	...	25,650
Bombay ,, ...	1,05,436	1,55,005	...	2,60,441
Madras ,, ...	33,776	49,345	24,219	1,07,340
Scinde ,, ...	17,156	22,502	1,08,564	1,48,222
Arabian and Persian Gulfs Kurkutch...	...	26,150	3,720	29,870
Muscat Rock ...	6,160	10,183	...	16,283
Total ...	13,62,265	13,79,412	1,73,756	29,15,433

J. P. Grant,
Offg. Junior Secretary.

Board of Revenue;
Fort William,
The 6th February 1863.

Notice.

To Commissioners and District Officers.

It is notified that lithographed Forms of the following Forms of Statements are procurable in English, Bengalee, Oordoo, and Ooryah, from the Allipore Jail Press, to which indents should be forwarded through the Superintendent of Stationery:—

Quarterly Statement shewing the working of Bengal Act VI. of 1862, (for Commissioner's Return.)

Quarterly Statement shewing the working of Bengal Act VI. of 1862, (for Collector's Return.)

Register 28A. of Suits, under Section IV. of Bengal Act VI. of 1862.

H. L. Dampier,
Secretary.

Board of Revenue;
Fort William,
The 16th January 1863.

Opium Notification.

NOTICE is hereby given, that the third sale of Opium, the provision of 1861-62, will be held at the Exchange Hall, on Friday, the 6th of March 1863, at 11 A. M., and will comprize 3,300 Chests, *viz* :—

Behar Opium ...	... 1,860
Benares Opium ...	... 1,440
Total Chests	... 3,300

2. The general conditions of the Sale now advertized will be the same as usual, they may be ascertained by reference to the Notification issued on the 8th November 1862, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3 The latest dates for deposit and clearance will be the 11th and 21st March 1863, respectively, that is to say, no Bank of Bengal Receipts, Company's Paper or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by Purchasers in the Sale Room will be received after 4 P. M. of Wednesday, the 11th March 1863, and no Bank of Bengal Receipts in full payment of lots will be accepted after 4 P. M. of Saturday, the 21st March 1863.

4. In addition to the quantity above advertized for sale, the following quantities, more or less, of Behar and Benares Opium of 1861-62, will be brought to sale in the present year on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 6th April 1863	1,860	1,440	3,300
„ Wednesday, 6th May „	1,830	1,440	3,300
„ Monday, 8th June „	1,860	1,440	3,300
„ Thursday, 9th July „	1,860	1,440	3,300
„ Monday, 10th Aug. „	1,860	1,440	3,300
„ Monday, 7th Sept. „	1,860	1,440	3,300
„ Thursday, 1st Oct. „	1,860	1,440	3,300
„ Monday, 2nd Nov. „	1,860	1,440	3,300
„ Monday, 7th Dec. „	1,853	1,464	3,317
Total ...	16,733	12,984	29,717

By Order of the Board of Revenue,

J. P. GRANT,
Offg. Junior Secretary.

FORT WILLIAM,
The 3rd February 1863.

Notification.

BABOO GOBIND MOHUN GHOSE, Uncovenanted Deputy Collector, received charge of the Pubna Treasury on the 4th instant.

BABOO KALIDAS PALIT, Uncovenanted Deputy Collector, received charge of the Hazareebaugh Treasury on the 5th instant.

E. F. HARRISON,
Offg. Depy. Audr. and Acct.-Genl., Bengal.

FORT WILLIAM,
The 10th February 1863.

Ecclesiastical.

THE REVEREND GEORGE LOVELY, of Trinity College, Dublin, B. A., Assistant Chaplain, has been appointed by the Bishop of Calcutta Surrogate in this Archdeaconry for granting Episcopal Licences of Marriage.

W. H. ABBOTT,
Registrar and Secretary.

CALCUTTA,
The 7th February 1863.

NOTICE.

THE TRADE RETURNS of the Port of Calcutta, for the MONTH ended 31st AUGUST 1862, which were published on the 27th ultimo, may be had at Rupees 4 per copy, on application at the *Calcutta Gazette* Office.

The 23rd January 1863.

Notice.

WILL be published, on an improved plan, on the 1st February, under the authority of the Government of Bengal, by the Civil Pay-Master, No. II. of the Civil List for the Lower Provinces of Bengal, shewing the names, designations, and emoluments of the Civil, Military, and Uncovenanted Servants of Government in all Departments.

Price, Rupees 3 per copy.

Persons wishing for copies are requested to communicate with the undersigned.

HUGH SANDEMAN,
Civil Pay-Master.

CALCUTTA,
The 21st January 1863.

Notice.

"PAYMENTS by Cheque on the Bank of Bengal at the Presidency will henceforth on no account be made by the Presidency Pay-Master on the last day of the month."

C. F. M. MUNDY, *Major*,
Presidency Pay-Master.

FORT WILLIAM;
Pay Office,
The 26th January 1863.

No. 4911.

Notification.

THE Superintendent of the Alipore Jail having represented that much unnecessary correspondence and labor and consequent delay and irregularity are entailed from Officers indenting direct on the Alipore Jail Press for Tabular and other Work, and from their not forwarding specimens of the forms required, or omitting to furnish particulars regarding the manner in which the work is to be executed, the attention of all Indenting Officers is requested to the rules on the subject laid down in the Government Notification of the 4th January 1860, published in the *Calcutta Gazette* of the 11th of the same month. It is hereby notified, that in future no work can be received or executed in the Press unless it is indented for *through the Superintendent of Stationery* in the following form. Each Indent should be accompanied by specimens of the work required, with full particulars as to the size and quality of the paper on which it is to be printed, and whether is to be printed in Type or on Stone :—

No. *Indent on the Superintendent of the Alipore Jail Press through the Superintendent of Stationery for the undermentioned Forms, &c., required for the use of for consumption for* 186 -6 .

Forms by whom authorized.	Description of Document.	Number of copies received on last Indent in the month of 186 .	Number of copies expended since that time.	Balance in hand on this date.	Number of copies now indented for a year's consumption.	Size and description of Paper to be used.	Serial number on Forms.	Explanatory Remarks.	1 Manner in which the Indent is to be packed.	2 Mode in which Indent is to be sent, whether by Post, Rail, Steamer, &c.	3 Exact address of Indenting Officer.	Tin, Wood, Wax Cloth, or Paper.

N. B.—Specimens are required for all work indented for on this Press, whether the same be of long or recent date, and on each specimen the manner in which the work is to be printed, either in Lithography or Type, should be stated.

Special attention is directed to the last column of the Indent, and to the return of the Bill sent to Indenting Officers on the day following its receipt.

The Superintendent of the Alipore Jail will not hold himself responsible for the parcel reaching the Indenting Officer, his duty being confined solely to its delivery in Calcutta to the Office indicated by the Indenting Officer in the column (heading 2).

FORT WILLIAM,
The 7th February 1863.

F. J. MOUAT,
Inspector-General of Jails, Lower Provinces.

Orders by the Vice Chancellor and Syndicate of the Calcutta University.

22. The undermentioned Candidates have passed the Bachelor of Law Examination :—

FIRST DIVISION.

None.

SECOND DIVISION.

In Order of Merit.

Brojendro Coomar Seal.
Mohendro Lall Seal.
Aughor Nath Ghose.
Kedar Nath Muzumdar.
Kisto Mohun Mookerjee.
Bhoyrub Chunder Banerjee.
Tarra Prosono Doss.
Isher Chunder Chuckerbutty.
Umbica Churn Bose.

23. The undermentioned Candidates have passed the Licentiate in Law Examination :—

FIRST DIVISION.

In Order of Merit.

Toolsey Doss Seal.
Otool Chunder Mookerjee.

SECOND DIVISION.

In Order of Merit.

Roma Nath Seal.
Mutty Lall Banerjee.
Doorga Doss Dutt.
Bama Churn Banerjee.
Mohesh Chunder Bose.
Bhoobun Chunder Banerjee.
Shib Chunder Muzumdar.
Omesh Chunder Banerjee.
Nil Madub Bose.

24. Sylhet is hereby added to the List of places at which University Examinations may be held.

J. RICHARDS,
Officiating Registrar.

The 6th February 1863.

No. 135.

Order by the Commissioner of the Bhaugulpore Division.

REVENUE DEPARTMENT.

Notification No 2.

BABOO HUREE CHURN GHOSE, Deputy Collector of Purneah, is authorized to draw Bills on other Treasuries from the date he may receive charge of the Purneah Treasury from Mr. Collector F. B. Simson.

A. MONEY,
Commissioner.

The 6th February 1863.

Loans on Debenture.

THE Municipal Commissioners of Calcutta, *with the sanction of Government*, and under the powers vested in them by Acts XXV. and XXVIII. of 1856, are prepared to receive Tenders for Loans on Debenture for eight lacs of Rupees, on the credit of the Rates and Taxes imposed and levied on account of the Municipal Fund, for the execution of the Sewerage and Drainage Works of the Town of Calcutta, in sums of not less than Rupees (1,000) one thousand. The Debentures will have a currency of two years, and carry interest at the rate of 5½ per cent. per annum from their respective dates. Interest to be paid half-yearly on 30th June and 31st December at the Bank of Bengal.

The first instalment, or 25 per cent. of the eight lacs, to be payable at the Bank on 2nd March next.

So much of the amount tendered to the Commissioners as will leave 75 per cent. of the sum proposed to be raised will be payable as under, *viz* :—

25 per cent. on 2nd April next.
25 „ „ 2nd May „
25 „ „ 2nd June „

In case of equality of Tenders beyond the amount required a pro-rata diminution will be made.

Scrip receipts will be issued to the parties whose Tenders are accepted. The receipts will subsequently be delivered up by the holders in exchange for Debentures when prepared.

Applications to the twenty-fourth day of February next ensuing to be addressed to Messrs Colvin, Cowie and Co., or to the Bank of Bengal, superscribed "Tender for Debentures."

By Order of the Board,

ROBERT TURNBULL,
Secy. to the Municipal Commissioners.

OFFICE OF THE MUNICIPAL COMMRS;
1, *Chowringhee Road,*
The 27th January 1863.

Notice of the Municipal Commissioners.

TO RATE-PAYERS.

WHEREAS the Municipal Commissioners for the Town of Calcutta, under the provisions of Act XXV. of 1856, have completed the Valuations of Houses, Buildings, and Lands for the year 1863, the Books containing the said Valuations and Assessments may be inspected at their Office by Owners, Occupiers, Agents, or Trustees of Property from Monday, the 16th of February, between the hours of 11 A. M and 4 P. M.

It is further notified, that, in pursuance of Section XI. of Act XXV. of 1856, the Municipal Commissioners, will sit at their Office, No. 1, Chowringhee Road, on Monday, the 2nd March 1863, and following days, at noon, to take into consideration applications for reduction of assessments, when parties interested will be required to attend either personally or by their agents.

By order of the Board of Municipal Commissioners,

ROBERT TURNBULL,
Secy. to the Municipal Commrs.

OFFICE OF THE MUNI. COMMRS. ;
No. 1, Chowringhee Road,
Calcutta, 9th February 1863.

No. 66.

Commissariat Notice.

SEALED Tenders will be received by the Commissariat Officer at No. 6, Park Street, up to 2 o'clock P. M. of the 2nd March 1863, and opened there at noon on the day following for supply of the Articles specified in the subjoined Schedule.

Form of Tender can be obtained from the undersigned and none other will be received.

Tenders to be superscribed—"Tender for Timber and Planks"

Tenders will not be received after the hour fixed.

Parties may tender for whole or any portion of requirements.

Tenders to state rates per cubic foot.

Tenderers must lodge with their Tenders the requisite Earnest Money by Bank of Bengal Receipt or Government Promissory Note.

SCHEDULE.

NAME OF ARTICLES.	Aggregate quantity required.	Where, to whom, and in what quantities deliverable.	Earnest Money to be lodged with Tender.	Security for fulfilment of Contract.	REMARKS.
	Cubic Feet.				
Teak Planks 20″ × from 5″ to 8″ and not less than 13 feet long ...	500	At Balooghat Timber Agency. To Officer in charge. Total quantity on or before the 30th April 1863.	2½ per cent on value of Timber tendered.	10 per cent on value.	Of best quality and subject to approval of Timber Agent.
Teak Planks 18″ × from 5″ to 8″ and not less than 12 feet long ...	4,000				
Timber, Teak, 22″ to 24″ square, 1st Class Moulmein Duggees ...	Tons 70 or Cubic feet 3,500				
Sissoo Logs from 5″ to 7″ Girtle, 1st Class ...	No. 75				

A. D. DICKENS, *Major*,
Assistant Commissary General.

FORT WILLIAM;
Executive Commissariat Office,
The 2nd February 1863.

Notification.

BABOO UTUL BEHARI PAUL, Deputy Collector, took charge of the Balasore Treasury from Deputy Collector Moulvie Golam Sufder on the 19th January 1863, and has been authorized to draw Bills on other Treasuries.

R. N. SHORE,
Commissioner.

COMMISSIONER'S OFFICE;
Cuttack Division,
Camp Killah Ungool,
The 31st January 1863.

Notice.

LIEUTENANT N. LOWIS, Assistant Commissioner, Luckimpore, and in charge of the Treasury of that District, is empowered to draw Bills on other Treasuries.

W. AGNEW, *Major,*
Offg. Commissioner of Assam.

ASSAM;
Commissioner's Office,
Camp Nowgong,
The 17th January 1863.

NOTICE.

UNDER the provisions of Section XIII. of Act XVI. of 1837, if the undermentioned unclaimed Packages are not cleared from the Custom House Wharf on or before the 25th February 1863, they will be sold for the realization of Duty, Wharfage, and any other charges that may be due on them:—

Date of Landing.	Mark or Address of Packages.	Ships.
1862, Oct. 18th ...	10 Cases, H E	... Nile.
,, 27th ...	54 Cases, A N in diamond	... Kirkham.
,, 17th .	12 Casks, 5 Cases, G R N S	... Clarence.
Nov. 17th ...	291 Packages Iron, C R N	... Fort George.
,, 15th ...	11 Crates, G in diamond, R N	.. Ditto.

CALCUTTA CUSTOMS,
The 10th February 1863.

J. A. CRAWFORD,
Offg. Collector of Customs.

CUSTOMS.

LIST of unclaimed Packages lying on the Custom House Wharf.

Date of Landing.	Mark or Address of Packages.	Ships.
1862, Oct. 22nd ..	1 Iron Chest, B D and Co in diamond	... Clarence.
,, 24th ...	1 Case, F	... Ditto.
Nov. 11th	4 Casks, 1 Case, G R N S	... Princess Royal.
,, 14th ...	3 Cases, T S and Co in diamond	... Renown.
Oct. 17th ...	1 Case, Dr. A. O. Cowan	... Str. Mauritius.
Nov. 5th ...	1 Package, Badham Brothers	... Str. Calcutta.

CALCUTTA CUSTOMS,
The 10th February 1863.

J. A. CRAWFORD,
Offg. Collector of Customs.

No. 6.

Commissariat Notice.

SEALED Tenders will be received by the Commissariat Officer at Dacca up to 3 P. M. of Thursday, the 5th March 1863, and opened by him at his Office, at noon of the following day, in the presence of all parties who may be pleased to attend for the supply, by Contract, of the Articles specified in the subjoined Schedule.

2. No Tenders will be received except on form obtainable from the Executive Commissariat Officer.

3. Tenders to be superscribed—Tenders for the supply of Articles mentioned in the undermentioned Schedule.

4. Tenders offered after the hour named in this Advertisement will be refused.

5. Tendering parties must lodge with their Tenders the requisite Earnest Money by Dacca Branch of Bank of Bengal Receipt or Government Promissory Notes.

SCHEDULE.

Number of Tenders invited.	Name of Articles.	Period for which Contract is invited.	Aggregate quantity probably deliverable during the Contract. Dacca.	Aggregate quantity probably deliverable during the Contract. Sylhet.	Where and to whom Articles are deliverable.	Instalment deliverable and specific time of delivery.	Amount of Earnest Money.	Security to be deposited for Contract.	Quality of Supply.	Remarks.
1	A.	From 1st May 1863 to 30th April 1864	Mds. S. C.	Mds. S. C.		Daily as required.	83 Rs. 13 as.	335 Rs. 4 as.	Best.	
	Boot Gram, 2nd sort		152 0 0	.....	Dacca Commissariat Office					
	Oil Cake		40 0 0	.....						
	Paddy		.....	4,668 0 0	Sylhet					
	,, Straw ...		569 0 0	.....	Dacca Commissariat Office.					

DACCA;
Executive Commissariat Office,
The 4th February 1863.

C. S. LANE, *Captain,*
Sub-Assistant Commissary General.

No. 4.

Commissariat Notice.

SEALED Tenders will be received by the Commissariat Officer at Dacca up to 3 P. M. of Monday, the 2nd March 1863, and opened by him at his Office at noon of the following day in the presence of all parties who may be pleased to attend, for the supply, by Contract, of the Articles specified in the subjoined Schedule.

2. No Tenders will be received except on form obtainable from the Executive Commissariat Officer.
3. Tenders to be superscribed—"Tenders for the supply of Bazar Medicines, Hospital Necessaries, Hospital Clothing and Beddings, and Hospital Miscellanies," to the Troops in the Dacca Commissariat Division.
4. Tenders offered after the hour named in this Advertisement will be refused.
5. Tendering parties must lodge with their Tenders the requisite Earnest Money by Dacca Branch of Bank of Bengal Receipt or Government Promissory Notes.
6. Parties tendering for any assortment of articles are required to tender a rate for each and every article embraced within that assortment.
7. Separate Tenders must be furnished for the articles under each Class.

SCHEDULE.

Number of Tenders invited.	Names of Articles.	Period for which Contract is invited.	Aggregate Quantity probably deliverable during the Contract.				Where and to whom Articles are deliverable.	Instalment deliverable and specific time of delivery.	Amount of Earnest Money.	Security to be deposited for Contract.	Quality of Supply.	Remarks.
			Dacca.	Sylhet.	Debrooghur.	Gowhatty.						
	Bazar Medicines.											
1	A.		lbs. oz. d.	lbs. oz. d.	lbs. oz. d.	lbs. oz. d.						
	Alum		6 0 0	15 8 0	5 8 0	9 0 0						
	Assafœtida		...	...	..	...						
	Bel Fruit		...	...	...	..						
	Camphor		3 0 0	14 8 0	5 0 0	9 0 0						
	Coriander Seed		..	...	..	...						
	Ginger, dry		3 0 0	14 8 0	5 0 0	9 0 0						
	Kaladana		...	...	...	..						
	Kuth Catechu		...	...	...	..						
	Linseed Oil		9 0 0	..	14 0 0	40 0 0						
	Mustard Seed		9 0 0	22 0 0	...	...						
	„ Europe		9 0 0	22 0 0	8 0 0	12 0 0						
	Orange Peel		...	..	..	...						
	Pepper, Black		...	.	..	..						
	Pomegranate Root		...	...	...	..						
		30th April 1864.							Rupees 7-8.	Rupees 30.		

1st May 1863 to

| | | |

Number of Tenders invited.	Names of Articles.	Period for which Contract is invited.	Aggregate Quantity probably deliverable during the Contract.				Where and to whom Articles are deliverable.	Instalment deliverable and specific time of delivery.	Amount of Earnest Money.	Security to be deposited for Contract.	Quality of Supply.	Remarks.
			Dacca.	Sylhet.	Debrooghur.	Gowhatty.						
6	Limes for drink	30th April 1864.	...	...	...	..	Commissariat Office.	From September 1863 to 30th April 1864.	Rupees 10.	Rupees 40.	Best.	
	Linseed		48 lbs.	...	56 lbs.	24 lbs.						
	,, Meal		24 ,,	...	154 ,,	96 ,,						
	Marking Nuts		...	...	...	...						
	Suet, Mutton		18 lbs.	44 lbs.	16 lbs.	24 lbs.						
	Soap, Country		24 ,,	46 ,,	17 ,,	24 ,,						
	,, Europe		12 ,,	5 ,,	24 ,,	...						
	Tinning		..	...	...	...						
	Twine		..	...	...	..						
	Hospital Clothing and Beddings.											
	F.											
	Bannians, Flannel		50	30	15	..						
	Bedside Sutrunjees		25	10	5	..						
	Blanket, Country, lined with Chintz ...		25	10	5	...						
	Gowns, Linen, double		30	10	10	...						
	,, single		30	10	10	...						
	Mattresses		25	10	5	...						
	Night Caps, Cotton		50	20	40	...						
	Pillows, large		25	10	5	...						
	,, small		50	20	10	...						
	Pillow Cases, large		50	20	10	..						
	,, small		100	40	20	..						
	Quilts, Cotton		50	20	10	...						
	,, Chintz		25	10	5	...						
	Sheets, Linen		100	40	20	...						
	Shirts ,, ...		100	40	20	...						
	Slippers		40	15	5	...						
	Socks, Linen or Cotton		50	20	10	...						
	,, Worsted		50	20	10	..						
	Towels, Patna		50	20	10	...						
	Trowsers, Linen		50	40	10	...						
	,, Flannel		50	20	10	..						
	Thread, Sewing		...	...	...	...						

Hospital Miscellanies.

7	G.										
	Almirah	1	...	...	...	1st May 1863 to	Dacca Com	As required.	Rupees 2.	Rupees 8.	Best.
	Bathing Tub	1	..	...	...						
	Camel Trunk	1 pair.	...	1	...						
	Camp Kettle	2	...	..	...						
	Chairs, Dispensary	...	1	..	...						
	Easy Chairs	2	...	1	...						
	Hip Bath	2	...	...	..						
8	H.										
	Basins, Brass	2	..	...	..						
	Blinds or Chicks...	18	..	...	...						
	Door Mats	4	...	2	..						
	Dusters	4	...	...	...						
	Fomentation Tin, large	2	..	...	...						
	„ „ small	2	...	...	...						
	Jackets, Straight	1	...	...	..						
	Knives and Forks		6 pairs.	5 pairs.	...				Rupees 2.	Rupees 8.	
	Locks (Chubb's, Patent)	2	...	...	...						
	Milk Measure	1	..	..	...						
	Wine Measure	1	...	..	...						
	Nutmeg Grater	1	...	..	...						
	Stool Pans	...	1	1	...						
	Tape, broad	100 yds.	5 yds.	...	..						
	Tin Cups	20	...	...	...						
	„ Funnel	1	1	...	...						
	„ Plates	20	10	5	...						
	„ Pots	20	10	5	...						

C. S. LANE, *Captain,*

Sub-Assistant Commissary General.

DACCA ;

Executive Commissariat Office,

The 29th January 1863.

No. 63.

Commissariat Notice.

SEALED Tenders will be received by the Commissariat Officer at No. 6, Park Street, up to 2 P. M. of the 13th February, and opened there at noon, on the day following, in the presence of parties who may be pleased to attend, for the supply, by Contract, of the Article specified in the subjoined Schedule.

2. Form of Tender can be obtained from the undersigned and none other will be received.

3. Tenders to be superscribed—"Tender for Arrowroot."

4. Tenders submitted after the hour fixed will not be received.

5. Parties may tender for all or a portion of the Arrowroot required provided no Tender be for less than 500 lbs.

6. Each Tenderer will be required to submit with his Tender a 4 oz. sample of the quality he will supply at the rate noted in his Tender.

7. Tendering parties must lodge with their Tenders the requisite Security by Bank of Bengal Receipt or Government Promissory Note.

SCHEDULE.

ARTICLE.	Aggregate Quantity required.	Where and to whom deliverable.	Instalment and time of delivery.	Security Deposit.	Quality.
Arrowroot of this season ...	10,000 lbs.	Commissariat Godown, Balooghat. To Executive Officer.	Total quantity. On or before 16th March 1863.	Not less than Rupees 50 for any quantity, or Rupees 25 for each 1,000 lbs. above 2,000.	Very best.

A. D. DICKENS, *Major*,
Assistant Commissary General.

FORT WILLIAM;
Executive Commissariat Office,
The 23rd January 1863.

No. 3.

Commissariat Notice.

1. SEALED Tenders will be received by the Commissariat Officer at Barrackpore up to 4 o'clock P. M. of the 2nd March 1863, and opened there at noon, on the day following, in the presence of parties who may be pleased to attend, for the supply, by Contract, of the Articles specified in the subjoined Schedule.
2. Forms of Tenders will be supplied by the Commissariat Officer on application.
3. Tenders to be superscribed—"Tenders for Stores for Powder Works at Ishapore."
4. Tenders will not be received after the hour fixed.
5. Tenders must shew a rate for each and every Article comprised therein.
6. Parties may tender for both classes as they please, or may confine their offer to one class only.
7. Tendering Parties must lodge with their Tenders the requisite Earnest Money by Bank of Bengal Receipt or Government Promissory Notes.

SCHEDULE.

Number of Tenders.	Names of Articles.	Period for which Contract is to be invited.	Aggregate Quantity probably deliverable during the Contract, may be more or less.	Where and to whom Articles are deliverable.	Instalments deliverable and specific Time of Delivery.												Amount of Earnest Money.	Security to be deposited for Contract.	Quality of Supply.
					1863. 1st May.	1863. 1st June.	1863. 1st July.	1863. 1st August.	1863. 1st September.	1863. 1st October.	1863. 1st November.	1863. 1st December.	1864. 1st January.	1864. 1st February.	1864. 1st March.	1864. 1st April.			
	Class A.		Bazar Mds. S. C.		Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Rs.	Rs.	
1	Gram	From 1st May 1863 to 30th April 1864.	983 8 0	To the Superintendent of Powder Works at Ishapore.	83 28 0	81 0 0	83 28 0	83 28 0	81 0 0	83 28 0	81 0 0	83 28 0	83 28 0	78 12 0	83 28 0	81 0 0	80	390	Very best and in accordance with Musters open to inspection at the Powder Works.
1	Oil, Cake		494 4 0		41 34 0	40 20 0	41 34 0	41 34 0	40 20 0	41 34 0	40 20 0	41 34 0	41 34 0	39 6 0	41 34 0	40 20 0			
1	Paddy, Straw		2,470 20 0		209 10 0	202 20 0	209 10 0	209 10 0	202 20 0	209 10 0	202 20 0	209 10 0	209 10 0	195 30 0	209 10 0	202 20 0			
1	Salt		4 23 0		0 15 8	0 15 0	0 15 8	0 15 8	0 15 0	0 15 8	0 15 0	0 15 8	0 15 8	0 14 8	0 15 8	0 15 0			
	Class B.																		
2	Peeled Urhur, Wood ...		5,000 0 0		.....	.....	.....	.....	.....	.....	.....	.....	1,000 0 0	2,000 0 0	2,000 0 0	.....	120	500	
2	Wood, Fire, Soondry		2,000 0 0		.....	1,000 0 0	.....	.....	.....	.....	500 0 0	500 0 0	.....	.....	.....	.....			

BARRACKPORE;
Executive Commissariat Office,
The 26th January 1863.

J. SYKES, *Captain,*
Deputy Assistant Commissary General.

No. 1.

Commissariat Notice.

SEALED Tenders will be received by the Commissariat Officer at Barrackpore up to 4 o'clock P. M. of the 2nd March 1863, and opened there at noon, on the day following, in the presence of parties who may be pleased to attend, for the supply, by Contract, of the Articles specified in the subjoined Schedule.

2. Form of Tender will be supplied by the Commissariat Officer on application.

3. Tenders to be superscribed—"Tenders for Bread."

4. Tenders will not be received after the hour fixed.

5. Tendering parties must lodge with their Tenders the requisite Earnest Money by Bank of Bengal Receipt or Government Promissory Note.

6. Parties may tender for each and any of the Stations separately or otherwise.

SCHEDULE.

Number of Tenders.	Detail.	Period for which Contract is invited.	Aggregate Quantity probably deliverable during the Contract may be more or less.	Where and to whom the Articles are deliverable.	Instalments deliverable and specific time of delivery.	Amount of Earnest Money to be lodged with Tender.	Amount of Security to be deposited for Contract.	Quality of Supply.
	Bread ...	From 1st May 1863 to 30th April 1864.	Barrackpore ... lbs. 3,66,000 Chinsurah ... " 2,46,500 Berhampore ... " 1,09,800	Ration Ground and Hospitals. To Commanding and Medical Officers.	Daily at half an hour before sunrise.	Barrackpore ... Rs. 500 Chinsurah ... " 350 Berhampore ... " 200	Barrackpore ... Rs. 2,500 Chinsurah ... " 1,700 Berhampore ... " 1,000	Very best, equal to Bread supplied to Officers' Messes.

BARRACKPORE;
Executive Commissariat Office,
The 19th January 1863.

J. SYKES, *Captain,*
Deputy Assistant Commissary General.

No. 65.

Commissariat Notice.

SEALED TENDERS will be received by the Commissariat Officer, at No. 6, Park Street, up to 2 P. M. of the 2nd March, and opened there at noon, on the day following, in the presence of parties who may be pleased to attend, for the supply, by Contract, of the Articles specified in the subjoined Schedule.

2. Forms of Tenders will be supplied by the Commissariat Officer on application and none others will be received.

3. Tenders to be superscribed—"Tender for————."

4. Tenders will not be received after the hour fixed.

5. Tenders for Sub-Divisions or Classes must shew a rate for each and every Article comprised therein.

6. Tendering parties must lodge with their Tenders the requisite Earnest Money by Bank of Bengal Receipts or Government Promissory Notes.

7. Parties may tender for one or more Sub-Divisions as they please, and for one or both Stations separately or otherwise.

Number of Tenders.	Detail.		Period for which Contract is invited.	Aggregate Quantity probably deliverable during the Contract.	When and to whom the Articles are deliverable.	Instalments deliverable and specific time of delivery.	Amount of Earnest Money to be lodged with Tender.	Amount of Security to be deposited for Contract.	Quality of Supply.	Remarks.
1	Firewood	... lbs.	For one year from the 1st of May 1863.	Fort William ... 2,000 16,000 8,000 67 48,000 2,400 27,375 19,553 4,38,000 13,14,000 Dum-Dum ... 0 8,000 4,000 33 24,000 1,200 18,250 13,035 2,92,000 8,76,000	To Commanding and Medical Officers.	Daily proportion half an hour before sunrise.	Rupees. 300 200	Rupees. 1,000 600	Very best.	Musters can be seen at Commissariat Office or Godown.
2	Vegetables	... „					500 250	2,000 1,000		
3	Coffee	... „			Ration Grounds and Hospitals at Fort William and Dum-Dum.	Half-monthly proportion on the 1st and 15th of each month.	300 200	1,000 600		
4	Salt	... „					100 50	300 200		
5	Butter	... „					100 50	300 200		
6	Milk	... pints					400 200	300 200		
7	Fowls	... No.					100 50	300 200		
8	Chickens	... „					50 50	100 100		
9	Eggs	... „					100 100	500 300		
10	Hay	... mds.					100 0	300 0		

Number of Tenders.	Detail.	Period for which Contract is invited.	Aggregate Quantity probably deliverable during the Contract.	Where and to whom the Articles are deliverable.	Instalment deliverable and specific time of delivery.	Amount of Earnest Money to be lodged with Tender.	Amount of Security to be deposited for Contract.	Quality of Supply.	Remarks.
11	Tinning Cooking Utensils ... sets	For one year from the 1st of May 1863.	Fort William ... 341 1,200 1,200 6,000 Dum-Dum ... 100 1,200 400 4,000	Ration Grounds and Hospitals at Fort William and Dum-Dum. To Commanding and Medical Officers.	Half-monthly proportion on the 1st and 15th of each month.	Fort William ... 50 100 50 Dum-Dum ... 50 50 50	Fort William ... 200 400 200 Dum-Dum ... 100 200 100	Very best.	Musters can be seen at Commissariat Office or Godown.
12	Earthen Water Vessels ... No.		1,200						
13	Bottled Malt Liquor ...dozns.		800						
14	Stone, Lime, (unslaked) ... mds.								
15	Lamp Oil ... „								
16	Bhurs ... No.	For one year from 1st August 1863.	960	At Ghauts on the River. To Indenting Officers.	Daily as requisitions are received.	100	200		Musters can be seen at Commst. Office.
17	Pausways ... „		500			100	100		
18	Cargo Boats ... „		150			100	200		
19	Paddy Straw B. mds.		3,088	At Cooly Bazar Cattle Sheds. To Commissariat Officer.	Daily proportion half an hour before sunrise.	250	1,000		
20	Gram, Patna, 1st quality, picked and cleaned from all admixtures...		15,240 B.Mds.	Cooly Bazar Cattle Sheds and Stables of Mounted Corps at Fort William To Commanding and Commissariat Officers.		1,000	3,000		
	Gram, Patna, 1st quality, unpicked, but not exceeding 2 seers per maund of admixtures		6,828 „						

Number of Tenders.	Detail.	Period for which Contract is invited.	Aggregate Quantity probably deliverable during the Contract.	Where and to whom the Articles are deliverable.	Instalment deliverable and specific time of delivery.	Amount of Earnest Money to be lodged with Tenders.	Amount of Security to be deposited for Contract.	Quality of Supply.	Remarks.
21	*Cattle Gear.*	For one year from the 1st May 1863.		Cattle Yard, Cooly Bazar. To Executive Comissariat Officer.	The whole to be deliverd on the 15th Septembr 1863.	Rupees.	Rupees.		Musters can be seen at Commissariat Godown.
	Jhools ... No.		429						
	Suffrahs ... „		215						
	Hand Rubbers ... „		215						
	Curry Combs ... „		215						
	Nose Ropes ... „		429						
	Bridle „ ... „		429						
22	*Bazar Medicines* Consisting of			At Hospitals of Corps in the Division. To Medical Officers.	Monthly proportion on the 1st of each month.	Rupees (100) one hundred.	Rupees (150) one hundred and fifty.	Very best.	
	Alum ... lbs.		53 4 0						
	Almonds ... „		16 0 0						
	Assafœtida ... „		2 7 12						
	Bel Fruit ... No.		960						
	Bran ... lbs.		36 0 0						
	Camphor ... „		47 10 0						
	Cardamum ... „		6 11 8						
	Cubeb ... „		14 0 0						
	Cloves ... „		3 2 0						
	Chiretta ... „		104 8 0						
	Caraway Seed ... „		2 6 0						
	Cinamon ... „		10 0 0						
	Ginger, dry ... „		33 4 0						
	„ green ... „		11 0 0						
	Kuth, Katechu ... lbs.		7 4 0						
	„ Kuringa ... „		3 8 0						
	Lime ... No.		500						
	Mustard, Europe lbs.		277 11 1						
	Nutmeg ... „		10 0 0						
	Oil, Linseed ... „		229 3 0						
	„ Mustard ... „		229 0 0						
	„ Poppy ... „		33 0 0						
	„ Cocoanut ... „		51 0 0						
	Onion ... „		100 0 0						
	Poppy Heads ... „		24 0 0						
	Pomegranate Root Bark ... „		23 0 0						
	Pepper ... „		10 0 0						
	Rasout ... „		5 14 0						
	Vinegar, Europe „		230 0 0						
	Wax, White ... „		172 9 12						
	„ Yellow ... „		65 3 12						
23	*Hospital Necessaries* Consisting of								
	Arrowroot ... lbs.		47 8 0						
	Bottles, Empty, Pints ...dozns.		1,47 2						
	Bottles, Empty, Quarts ... „		1,384 0 0						
	Baskets ... No.		76						
	Barley ... lbs.		3,000 0 0						
	Cloth for Dressing yds.		1,495 0 0						
	„ „ Bandages „		1,760 0 0						
	Charcoal ... mds.		19 23 10						
	Cotton ... lbs.		101 12 0						
	„ Sewing ... „		20 0 0						
	Chunam ... „		99 0 0						
	Cloth, Waxed ... yds.		68 0 0						
	Candles, Sperm, Cossipore ... lbs.		44 0 0						

Number of Tenders.	Detail.	Period for which Contract is invited.	Aggregate Quantity probably deliverable during Contract.	When and to whom the Articles are deliverable.	Instalments deliverable and specific time of delivery.	Amount of Earnest Money to be lodged with Tender.	Amount of Security to be deposited for Contract.	Quality of Supply.	Remarks.
	Hospital Necessaries. *(Concluded.)*								
	Candles, Wax ... lbs.		46 12 0						
	„ Yellow... „		36 0 0						
	Flour for Poultices ... „		922 8 0						
	Flannel, Europe... yds.		426 0 0						
	„ Country... „		238 0 0						
	Glasses, Chimney, for Argand Lamps ... No.		24						
	Gunda Berosa ... lbs.		0 12 0						
	Gallipots .. dozns.		50						
	Honey ... lbs.		86 0 0						
	Linseed Meal ... „		694 12 0						
	Lime Juice ... „		143 0 0						
	Linseed ... „		151 8 0						
	Leeches ... No.		15,380						
	Lemonade without bottles .. dozns.		10						
	Naunds ... No.		84						
	Oatmeal ... lbs.		50 0 0						
	Phials, Bazar ... No.		1,076						
	Pots and Pans, Earthen ...dozns.		2,248						
	Plantain Leaves... „		1,544						
	Pill Boxes, large „		252						
	Paper, Country ... qrs.		10						
	Soap, Country ... lbs.		160 0 0						
	„ Bar, Europe „		62 4 0						
	Sago ... „		25 8 0						
	Suet, Mutton ... „		152 0 0						
	Silk, Green ... yds.		54½						
	Soda Water without bottles ...dozns.		50						
	Soojee ... lbs.		100 0 0						
	Tape, narrow ... yds.		1,308						
	„ broad ... „		104						
	Twine, Country... lbs.		33 13 0						
	„ Europe ... „		2 8 0						
	Tow ... „		238 4 0						
	Tape, measuring (6 yards) ... No.		1						
	Wick, Cotton, for Argand Lamps dozns.		24						
24	Hospital Clothing and Bedding, &c. *Class A.*								
	Banians, Flannel No.		2,245						
	Blankets, Country „		150						
	„ lined with chintz ... „		966						
	Bolsters, large ... „		972						
	„ Cases large „		1,813						
	Caps, Flannel ... „		832						
	„ Cotton ... „		250						
	Chintz, Country.. yds.		20						
	Doosooty ... „		150						
	Flannel, Europe... „		339						
	„ Country.. „		66						
	Gowns, double ... No.		1,092						
	„ single ... „		1,043						
	Hand Towels ... „		136						
	Jharuns or Dusters „		811						
	Long Cloth ... yds.		100						

For one year from the 1st May 1863.

To Medical Officers or such other Officers as the Executive Officer may appoint at Hospitals in the Division or at the Commissariat Godown, Baloo Ghaut.

At Hospitals of Corps in the Division. To Medical Officers.

Monthly as indented for by Medical Officers.

Monthly proportion on the 1st of each month.

Rupees (500) five hundred.

Rupees (100) one hundred.

Rupees (2,000) two thousand.

Rupees (350) three hundred and fifty.

Very best.

Musters can be seen at the Godown, Baloo Ghaut.

Number of Tenders.	Detail.	Period for which Contract is invited.	Aggregate Quantity probably deliverable during Contract.	Where and to whom the Articles are deliverable.	Instalments deliverable and specific time of delivery.	Amount of Earnest Money to be lodged with Tender.	Amount of Security to be deposited for Contract.	Quality of Supply.	Remarks.
	Hospital Clothing and Bedding.	For one year from the 1st May 1863.		To Medical Officers or such other Officers as the Executive Officer may appoint at Hospitals in the Division, or at the Commissariat Godown, Baloo Ghaut.	Monthly, as indented for by Medical Officers.	Rupees (500) five hundred.	Rupees (2,000) two thousand.	Very best.	Musters can be seen at the Godown, Baloo Ghaut.
	Class A.—(Concluded.)								
	Musquito Curtain No.		160						
	Mattrasses ... „		1,170						
	Night Caps, Linen „		1,463						
	Pillows, large ... „		730						
	„ small ... „		2,069						
	Pillow Cases, large „		1,128						
	„ „ small „		4,013						
	Quilts, Cotton ... „		946						
	Round Jack Towels „		339						
	Shirts, Linen ... „		3,384						
	Sheets „ ... „		3,749						
	Slippers ... pairs		1,022						
	Straight Jackets.. No.		2						
	Sutrinjees, Bedside ... „		849						
	Socks, Cotton ... pairs		2,195						
	„ Flannel ... „		128						
	„ Worsted ... „		1,272						
	Trowsers, Linen... No.		2,125						
	„ Flannel „		1,854						
	Thread or Sewing Cotton ... lbs.		43						
	Tape, broad ... yds.		2,000						
	„ narrow ... „		2,193						
	Class B.								
	Camp Kettles, Copper ... No.		34						
	Chillumchees, Brass, of more than 8 lbs. ... „		2						
	Choppers ... „		10						
	Copper Stool Pans with cover ... „		61						
	Copper Boilers with covers, 9 Gallons ... „		8						
	Copper Boilers with covers, 8 Gallons ... „		6						
	Copper Boilers with covers, 5 Gallons ... „		6						
	Copper Boilers with covers, 2 Gallons ... „		9						
	Frying Pan, Copper, large ... „		7						
	Gridirons, large... „		2						
	Hatchets ... „		18						
	Knives, Kitchen... „		6						
	Measures, Wine, Copper ... „		3						
	Pestle and Mortar, Iron ... „		4						
	Pestle and Mortar, Brass ... „		1						

Number of Tenders.	Detail.	Period for which Contract is invited.	Aggregate Quantity probably deliverable during Contract.	Where and to whom the Articles are deliverable.	Instalments deliverable and specific time of delivery.	Amount of Earnest Money to be lodged with Tender.	Amount of Security to be deposited for Contract.	Quality of Supply.	Remarks.
	Hospital Clothing and Bedding.								
	Class B.—(Concluded.)								
	Pint Measures, Copper ... No.		6						
	Pudding Dishes, Copper ... ,,		14						
	Sauce Pans, Copper, 4 Gallons, with covers ... ,,		18						
	Sauce Pans, small, with covers ... ,,		8						
	Scales, Copper, 12 inches with Brass Weights, from 7 lbs. to ¼ of an ounce ... sets		2						
	Soup Ladles, large No.		12						
	TeaKettles, Copper ,,		1						
	,, ,, Iron... ,,		2						
	Class C.								
	Camel Trunks with Trays ... No.		22						
	Pettarahs, Wooden, with Locks, &c. ,,		1						
	Class D.								
	Corkscrew ... No.		8						
	Crockery-ware, Basins, quarts... ,,		20						
	Crockery-ware, Jugs, Basins qts. ,,		27						
	Crockery-ware, Plates, large qts. ,,		400						
	Crockery-ware, Salt Cups ... ,,		590						
	Crockery-ware, Soup Dishes ... ,,		32						
	Curry Stones with Rollers ... ,,		10						
	Forks, Dinner ... ,,		1,030						
	Funnel, Tin ... ,,		1						
	Head Tickets, Tin.. ,,		300						
	Knives, Dinner ... ,,		852						
	Lanterns, Tin ... ,,		5						
	Padlocks, Iron, 3-in. with Keys ... ,,		142						
	Spoons, Iron, Table ,,		609						
	Sulleetahs with Ropes ... ,,		58						
	Tin Pots ... ,,		300						
	,, Cups ... ,,		398						
		For one year from the 1st May 1863.		To Medical Officers or such other Officers as the Executive Officer may appoint at Hospitals in the Division, or at the Commissariat Godown, Baloo Ghaut.	Monthly as indented for by Medical Officers.	Rupees (500) five hundred.	Rupees (2,000) two thousand.	Very best.	Musters can be seen at the Godown, Baloo Ghaut.

Number of Tenders.	Detail.	Period for which Contract is invited.	Aggregate Quantity probably deliverable during Contract.	Where and to whom the Articles are deliverable.	Instalments deliverable and specific time of delivery.	Amount of Earnest Money to be lodged with Tender.	Amount of Security to be deposited for Contract.	Quality of Supply.	Remarks.
25	Medical Comforts. Consisting of *Class A.* Arrowroot ... lbs. Lime Juice ...dozns. Milk, preserved, pints ... „ Soup, Portable ... lbs. Soap Bar Europe.. „ Sugar, Crushed ... „ *Class B.* Blankets, Country No. Banians, Flannel.. „ Frocks, Canvas ... „ Flannel ... yds. Hammocks with Bedsand Pillows } No. Socks, Flannel ... prs. Sutrinjies ... No. Trowsers, Flannel. „ *Class C.* Cots, Sea-framed. No. Forks, Flesh ... „ Pans, Frying ... „ Pans, Stool, close, with Stools ... „ Pans, Bed ... „ Pots, Spitting ... „ Sauce Pans, Iron... „ Urinals ... „	For one year from the 1st May 1863.	1,950 454 100 3,300 9,900 5,500 1,200 1,000 5,000 3,400 2,500 1,800 200 1,000 100 100 5 20 50 50 10 50	At Commissariat Godown, Baloo Ghaut. To Executive Officer.	As Troops are ordered to embark chiefly between October and March 1863-64.	Rupees (100) one hundred. Rupees (400) four hundred. Rupees (200) two hundred.	Rupees (200) two hundred. Rupees (1,500) fifteen hundred. Rupees (800) eight hundred.	Very best.	Musters can be seen at Godown, Baloo Ghaut.

A. D. Dickens, *Major*,
Assistant Commissary General.

Fort William;
Executive Commissariat Office,
The 31st January 1863.

Notice.

As the Head Quarters of the Titalyah Sub-Division are to be transferred to Julpigoree, it is hereby requested that all communications to the address of the Officer in charge be henceforth forwarded to Julpigoree.

T. A. Donogh,
Dy. Magistrate and Dy. Collr.,
in charge of the Julpigoree Sub-Division.

Julpigoree,
The 6th January 1863.

বিজ্ঞপন।

যেহেতু মহকুমা তেতুলিয়ার সদর মোকাম তেতুলিয়া হইতে পরিবর্ত্তন হইয়া জলপাইগুড়িতে স্থায়ী হইল মতে এতদ্বারা কমানস যে উক্ত মহকুমার অধ্যক্ষের নামি সমদয় চিঠী আদি এইক্ষণ অবধি জলপাইগুড়িতে প্রেরিত হয়।

T. A. Donogh,
Dy. Magle. and Dy. Collr.

No. 2.

Commissariat Notice.

SEALED Tenders will be received by the Commissariat Officer at Barrackpore up to 4 P. M. of the 2nd March 1863, and opened there at noon, on the day following, in the presence of parties who may be pleased to attend, for the supply, by Contract, of the Articles specified in the subjoined Schedule.

2. Forms of Tender will be supplied by the Commissariat Officer on application.
3. Tenders to be superscribed—"Tenders for Vegetables, Coffee, Firewood, and Salt."
4. Tender will not be received after the hour fixed.
5. Tendering parties must lodge with their Tenders the requisite Earnest Money by Treasury Receipt or Government Promissory Note.
6. Parties may tender for each and any of the Stations separately or otherwise.
7. Separate Tender must be furnished for the Articles under each Class.

SCHEDULE.

Number of Tenders.	Name of Articles.	Period for which Contract is invited.	Aggregate Quantity probably deliverable during the Contract, may be more or less.	Where and to whom Articles are deliverable.	Instalments deliverable and specific time of delivery.	Amount of Earnest Money.	Security to be deposited for Contract.	Quality of Supply.
	CLASS A.	From 1st May 1863 to 30th April 1864.		Ration Ground and Hospitals. To Commanding and Medical Officers.	Daily proportion half an hour before sunrise.		Ten per cent on probable annual outlay.	From 1st May 1863 to 1st August 1863 ... Full ration of Potatoes.
			lbs.					From 1st August 1863 to 1st December 1863 ... Half ration of Potatoes.
1	Potatoes ...		3,05,000			Rs.		From 1st December 1863 to 1st May 1864 ... Full ration of Potatoes.
	Vegetables, mixed ...		1,94,700			250		
			91,500			175		
						50		
	CLASS B.		lbs.		Half-monthly proportion on 1st and 15th of each month.	Rs.		
			61,000			125		
2	Coffee, picked and cleaned		51,000			100		
			18,300			50		
	CLASS C.		lbs.		Daily proportion half an hour before sunrise.	Rs.		
			16,340			100		
3	Firewood, quite dry, in one lb. piece ...		11,005			60		
			4,903			50		
						Rs.		Very best.
			10,98,000			50		
			7,39,500			50		
			3,29,400			50		
	CLASS D.		lbs.		Half-monthly proportion on 1st and 15th of each month.	... ...		
			22,875 ...	Barrackpore				
4	Salt, Table ...		15,406 ...	Chinsurah				
			6,863 ...	Berhampore				

BARRACKPORE;
Executive Commissariat Office,
The 21st January 1863.

J. SYKES, *Captain,*
Deputy Assistant Commissary General.

COMMISSARIAT DEPARTMENT.

No. 374.

THE following Contracts have been concluded in the Commissariat Department for the period specified :—

KUSSOWLIE DIVISION.

	Rs.	As.	P.			
Kussowlie.						
Potatoes	... 3	2	0	p. 100 lbs.	Raheemollah and Rooldoo Mull ...	From 1st November 1862 to 31st October 1863.
Vegetables	... 1	10	0	,,		
Dhall	... 5	0	0	,,		
SUBATHOO AND DUGSHAI.						
Potatoes at Stations	... 3	0	0	per 100 lbs.	Kirpadyal ...	
Vegetables	... 1	0	0	,,		
Dhall	... 2	8	0	,,		
Potatoes on Command	... 5	0	0	,,		
Vegetables ,,	... 2	0	0	,,		
Dhall ,,	... 4	0	0	,,		

LAHORE DIVISION.

Lahore.						
Tinning Cooking Utensils of all sizes	No. 17			per Re.	Amanoolla ...	From 1st December 1862 to 30th April 1863.
Gobindghur.	lbs.	oz	d.			
Potatoes at Station	... 22	0	0	per Re.	Bahadoordeen ...	
Mixed Vegetables	...110	0	0	,,		

MOOLTAN DIVISION.	MDs.	S.	C.			
Gram, picked and cleaned, at Station ..	0	26	0	per Re.	Chunder Sein and Sahibram ...	From 1st January 1863 to 30th June 1863.
,, ,, on Command	0	21	0	,,		
Gram, unpicked and cleaned, at Station	0	26	4	,,		
,, ,, on Command	0	21	4	,,		
Barley, picked and cleaned, at Station .	0	32	0	,,		
,, ,, on Command	0	24	0	,,		
Bhoosah, White, at Station ...	2	32	0	,,	Jewan Ram ...	
,, on Command ...	2	0	0	,,		

RAWUL PINDEE DIVISION.

	RS.	AS.	P.			
Rawul Pindee.						
New Barrack Furniture.						
Almirah, Dispensary ...	38	0	0	per each.	Horee Lall ...	From 1st January 1863 to 30th April 1863.
Boxes, Soldiers' ...	7	2	0	,,		
Tubs, Washing, wooden ...	10	0	0	,,		
Slipper, Bath ...	35	0	0	,,		
Basin, Brass ...	5	10	0	,,		
Bookshelves ...	13	0	0	,,		
Chair, Non-Commissioned Officer's ...	4	6	0	,,		
Chairs, Easy ...	10	0	0	,,		
Privy Stool ...	3	8	0	,,		
Cots, Newar ...	8	4	0	,,		
,, String ...	6	8	0	,,		
,, Iron-barred ...	10	0	0	,,		
,, Fracture ...	7	8	0	,,		
Forms with back, 10' ...	13	0	0	,,		
,, without back, 5½' ...	9	6	0	,,		
Roller, Towel ...	0	14	0	,,		
Lantern, Barrack ...	2	12	0	,,		
Purdah, Cotton ...	8	0	0	100 sl. ft.		
Wooden Gratings for Wash-houses ...	0	5	0	p. Rg. ft.		
Table, Messing, 11' ...	20	8	0	per each.		
,, small, Married Barracks ...	9	8	0	,,		
,, Beside, Hospital ...	3	8	0	,,		
,, Compounding ...	25	0	0	,,		
,, Dissecting ...	6	0	0	,,		
,, Workshop ...	38	0	0	,,		
Thermantidote ...	40	0	0	,,		
Locks with Keys ...	2	0	0	,,		
Tickets ...	0	2	0	,,		
Lantern Pans ...	17	0	0	,,		
Tubs, Privy ...	2	12	0	,,		
Cleaning Poles ...	0	6	0	,,		

RAWUL PINDEE DIVISION.—*(Concluded.)*

		Rs.	As.	P.	
Punkahs	...	0	5	6	pr. sl. ft.
Cart, Conservancy	...	95	0	0	per each.
Matting	...	1	2	0	p. 100 sl. ft.
Rope, Punkah, Soothi and Cotton	...	10	8	0	& 30 Rs. p. md.
Suspending Punkah	...	0	2	0	per each.
Washing Fringes	...	0	0	8	„

Repair.

Barrack Furniture.

COTS. Tape material only	...	0	11	0	per seer.
Labor & Material. Legs	...	0	5	0	per each
Sides	...	0	7	0	„
Ends	...	0	5	0	„
Head Boards	...	0	3½	0	„
Iron Struts with Screws	...	0	3½	0	„
Putting on of Tape	...	0	1½	0	„
Washing of Tape	...	0	1½	0	„
Conveying to and from Barracks		0	0	6	„
BOXES. Hinges	...	0	12	6	per pair
Labor and Material included. Lids	...	0	7	0	per each
Sides	...	0	7	0	„
Ends	...	0	5	0	„
Iron Clamps, Screws and Laquer		0	2	9	„
Underneath Stands	...	0	1	0	„
Lid Ledges	...	0	1	0	„
„ Side Ledges	...	0	1	0	„
Locks with Screws, double	...	0	8	0	„
„ „ single	...	0	5	6	„
Keys	...	0	1	9	„
Catches	...	0	1	0	„
Handles and Plates	...	0	2	9	„
Till Sides	...	0	2	0	„
„ Bottom	...	0	2	0	„
Repairing Locks when Key does not fit	...	0	1	6	„
Painting Box	...	0	6	0	„
Conveying to and from Barracks		0	0	6	„
Messing Tables. Tops	...	6	0	0	„
Small Tables. Labor and Material included. Sides	...	2	6	0	„
Ends	...	1	3	0	„
Legs	...	1	3	0	„
Iron Struts	...	0	5	0	„
Cross Bars	...	0	3	6	„
Foot Rails	...	0	7	0	„
Iron Clamps	...	0	5	6	„
Conveying to and from Barracks		0	1	0	„
Tops	...	2	8	0	„
Labor and Material included. Sides	...	0	12	0	„
Ends	...	0	10	0	„
Legs	...	0	7	0	„
Drawers	...	1	6	0	„
„ Bottom	...	0	5	6	„
„ Sides	...	0	3	6	„
„ Ends	...	0	3	6	„
„ Handles, wooden	...	0	2	0	„
Conveying to and from Barracks		0	0	6	„
CHAIRS. Legs, Back	...	0	11	0	„
Labor and Material included. „ Front	...	0	7	0	„
Seat	...	0	6	0	„
Back	...	0	5	6	„
Back Rail	...	0	3	6	„
Seat Edges	...	0	3	0	„
Arms	...	0	3	0	„
Conveying to and from Barracks		0	0	6	„
FORMS. Tops	...	1	3	0	„
Labor and Material included. Sides	...	0	5	0	„
Legs	...	0	5	0	„
Foot Rails	...	0	3	6	„
Conveying to and from Barracks		0	0	6	„

Horee Lall ... From 1st January 1863 to 30th April 1863.

J. C. SCOTT,

No. 64.

Commissariat Notice.

SEALED TENDERS will be received by the Commissariat Officer at No. 6, Park Street up to 2 P. M. of the 2nd day of March 1863, and opened there at noon, on the day following, in the presence of attending parties for the supply of the Articles specified in the subjoined Schedule.

2. No Tenders will be received except on forms obtainable from the Executive Officer.
3. Tenders to be superscribed—"Tender for Coal for River Steamers."
4. Tenders will not be received after the hour fixed.
5. Parties may tender for one or more Divisions.
6. Tenderers must lodge with their Tenders the requisite Earnest Money by Bank of Bengal Receipt or Government Promissory Note.

SCHEDULE.

Name of Articles.	Divisions and Stations of Supply.	Period of Contract.	Aggregate quantity probably deliverable during the Contract.	Where and to whom deliverable.	Instalments and specific time of delivery.												Amount of Earnest Money.	Security to be deposited for Contract.	Quality.	Remarks.
					May 1863.	June 1863.	July 1863.	August 1863.	September 1863.	October 1863.	November 1863.	December 1863.	January 1864.	February 1864.	March 1864.	April 1864.				
Coals for River Steamers.	1st Division.	One year from 1st May 1863.	Bazar Maunds.	At the Stations specified. To Commanders and Engineers of Government Steamers.	Bazar Maunds.	Bazar Maunds.	Bazar Maunds.	Bazar Maunds.	Bazar Maunds.	Bazar Maunds.	Bazar Maunds.	Bazar Maunds.	Bazar Maunds.	Bazar Maunds.	Bazar Maunds.	Bazar Maunds.	One-fortieth of value of Coals tendered.	One-tenth of value of Coals tendered.	Best Burdwan.	A muster of Coal to accompany each Tender.
	Cutwa		7,203		...	900	1,801	1,801	1,801	900	...	...	...	...	...	...				
	Berhampore		9,024		...	1,128	2,256	2,256	2,256	1,128	...	...	...	...	...	...				
	Koolnah		25,008		2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084				
	Comercolly		9,015		1,127	563	...	...	...	563	1,127	1,127	1,127	1,127	1,127	1,127				
	Rampore Beauleah		8,869		1,145	555	...	...	...	555	1,103	1,103	1,102	1,102	1,102	1,102				
	2nd Division.																			
	Rajmehal		19,252		1,604	1,604	1,604	1,604	1,604	1,604	1,604	1,604	1,605	1,605	1,605	1,605				
	Bhaugulpore		11,076		923	923	923	923	923	923	923	923	923	923	923	923				
	Monghyr		20,938		1,744	1,744	1,745	1,745	1,745	1,745	1,745	1,745	1,745	1,745	1,745	1,745				
	Barh		3,725		310	310	310	310	310	310	311	311	311	311	311	311				
	Dinapore		18,061		1,506	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505				
	3rd Division.																			
	Buxar		3,937		329	328	328	328	328	328	328	328	328	328	328	328				
	Ghazeepore		20,044		1,670	1,670	1,670	1,670	1,670	1,670	1,670	1,670	1,671	1,671	1,671	1,671				
	Benares		14,038		1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,169	1,169				
	Mirzapore		8,521		711	710	710	710	710	710	710	710	710	710	710	710				
	Allahabad		5,031		421	420	419	419	419	419	419	419	419	419	419	419				

FORT WILLIAM;
Executive Commissariat Office,
The 28th January 1863.

A. D. DICKENS, *Major,*
Assistant Commissary General.

No. 7.

Commissariat Notice.

SEALED TENDERS will be received by the Commissariat Officer at Darjeeling up to 2 P. M. of the 2nd day of March 1863, and opened by him at his Office at noon on the following day, in the presence of all parties who may be pleased to attend for the supply, by Contract, of the Articles specified in the subjoined Schedule.

2. No Tenders will be received except on Forms obtainable from the Executive Officer.
3. Tenders are to be superscribed with—"Tenders for ."
4. Tenders offered after the hour named in this advertisement will be refused.
5. Parties tendering for any assortment of articles are required to tender a rate for each and every article embraced within that assortment.
6. Tendering parties must lodge with their Tenders the requisite Earnest Money by Treasury Receipt or Government Promissory Note.
7. Parties may tender for each and any of the Stations separately or otherwise.
8. Separate Tenders must be furnished for the articles under each Class.

SCHEDULE.

Numbers of Tenders separately invited.	Names of Articles.	Period for which Contract is invited.	Aggregate quantity probably deliverable during the Contract.	Where and to whom Articles are deliverable.	Instalments deliverable and specific time of delivery.	Amount of Earnest Money.	Security to be deposited for Contract.	Quality of Supply.	Remarks.
						Rupees.	Rupees.		
1	Bread ...		lbs. oz. Mds. lbs. 6,843 12 93,350 1,09,500	Hospitals. To Commanding Medical Officers.	in the proportion prescribed by Government.	500	2,000	Good ration quality.	
2	Firewood ...		lbs. oz. lbs. lbs. 562 8 2,700 9,000			140	560	Dry and split up.	
3	Salt ...					50	100	Good ration quality.	

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Numbers of Tenders separately invited.	Names of Articles.	Period for which Contract is invited.	Aggregate Quantity probably deliverable during the Contract.	Where and to whom Articles are deliverable.	Instalments deliverable and specific time of delivery.	Amount of Earnest Money.	Security to be deposited for Contract.	Quality of Supply.	Remarks.
		the 30th day of April 1864.		Officers in charge.	Quarterly Indents in the proportion prescribed by Government.	Rupees.	hundred Rupees.		
	Baskets		No. 144					Strong.	
	Candles, Tallow		qrs. 6					Good.	
	" Wax		No. 12					Ditto.	
	Cloth for Dressing		lbs. 24					Ditto.	
	Cloth for Bandages		lbs. 6					Ditto.	
	Charcoal		yds. 12					Ditto.	
	Cotton, unspun		yds. 120					Ditto.	
	Flour for Poultice		lbs. 6					Ditto.	
	Flannel, Europe		lbs. 50					Ditto.	
	" Country		yds. 96					Ditto.	
	Green Silk		yds. 96					Ditto.	
	Honey		lbs. 12					Ditto.	
	Linseed Meal		yds. 120					Ditto.	
	Naunds, Earthen		lbs. 12					Strong.	
	Paper, Country		lbs. 12					Ditto.	
	Earthen Pots		No. 48					Ditto.	
			No. 12						
			qr. $\frac{1}{4}$						
			No. 1						
			lbs. 2						
			oz. 8						
			yd. 1						
			yds. 8						
			yds. 8						
			md. 1						
			yds. 10						
			yds. 10						
			lb. 1						
			lb. 1						
			No. 4						

Plantain Leaves		
Soap, Europe		
,, Country		
Suet, Mutton		
Tape		
Tow		
Twine		
Almond		
Alum		
Assafœtida		
Bael Fruits		
Baberung		
Comphor		
Coriander Seed		
Cinnamon		
Cheritta		

From 1st May 1863 to

Darjeeling Station, comprising Sinchal and Convalescent Depôt...

lbs.	lbs.	lbs.	lbs.	lb.	No.	lbs.	lbs.	lbs.	lbs.	lbs.	yds.	lbs.	lbs.	lbs.	No.
12	6	3	3	1	144	6	6	3	6	6	120	6	12	4	240

On Command ...

lb.	oz.	oz.	oz.	lb.	No.	oz.	oz.	oz.	oz.	oz.	yds.	oz.	lb.	lb.	No.
1	8	4	4	0	12	8	4	8	8	8	10	8	1	½	20

Hospitals. To Medical

At any time the Medical Officers may direct. According to Monthly or

(50) Fifty

(100) One

Green and fresh.	
Good.	
Ditto.	
Ditto.	
Strong.	
Ditto.	
Ditto.	
Good.	
Ditto.	
Ditto.	
Ditto.	
Ditto.	
Ditto.	
Ditto.	
Ditto.	
Ditto.	

Numbers of Tenders separately invited.	Names of Articles.	Period for which Contract is invited.	Aggregate Quantity probably deliverable during the Contract.	Where and to whom Articles are deliverable.	Instalments deliverable and specific time of delivery.	Amount of Earnest Money.	Security to be deposited for Contract.	Quality of Supply.	Remarks.
		30th day of April 1864.		Medical Officers.	At any time the Medical Officers may direct. According to Monthly or Quarterly Indents in the proportion prescribed by Government.	Rupees.	Rupees.		
	Cloves		lbs. 12 lb. 1 oz. 4					Good.	
	Cardamum		lbs. 3 lbs. 3 oz. 4					Ditto.	
	Catechu		lbs. 3 lbs. 3 oz. 4					Ditto.	
	Gunda Beroza		lbs. 3 lbs. 3 oz. 4					Ditto.	
	Ginger		lbs. 12 lbs. 12 lb. 1					Ditto.	
	Kaladana		lbs. 6 lbs. 48 lbs. 1					Ditto.	
	Kuth Kuringa		lbs. 3 lbs. 24 oz. 4					Ditto.	
	Cubebs		lbs. 9 lbs. 24 lbs. 2					Ditto.	
	Linseed		lbs. 12 oz. 12 lbs. 2					Ditto.	
	Mustard Seed		oz. 4 lbs. 4					Ditto.	
	Pepper, Black		oz. 8 lbs. 1					Ditto.	
	Poppy Head		lb. 1 oz. 4					Ditto.	
	Rasout		lb. 0 lb. 4					Ditto.	
	Saltpetre		oz. 4 oz. 1					Ditto.	
	Sweet Oil		lbs. 3 lbs. 12					Ditto.	
	Wax, White		lbs. 6 oz. 8					Ditto.	

From 1st May 1863 to the

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Numbers of Tenders separately invited.	Names of Articles.	Period for which Contract is invited.	Aggregate Quantity probably deliverable during the Contract.	Where and to whom Articles are deliverable.	Instalments deliverable and specific time of delivery.	Amount of Earnest Money.	Security to be deposited for Contract.	Quality of Supply.	Remarks.
						Rupees.	Rupees.		
14	GEAR FOR ELEPHANTS.								
	Guddelas ...	to the 30th day of April 1864.	...	Master, Darjeeling.	Darjeeling, may appoint.	...	...	...	6 feet 4½ inches × 5 feet 3 inches Numbda, 13 seers.
	Guddies ...		...			...	...	...	3½ pieces of Gunny, 200 bundles of Grass.
	Hemp Ropes ...		...			50	50	According to muster.	3 Hemp Ropes for each Elephant, weighing 12 seers in the aggregate.
	Chursahs ...		...						
	Buckets, Leather ...		...						
	Bags, Attah ...		No. 20 No. 20 No. 20 No. 60 No. 20 No. 20	To Punkabaree Commissariat Godown. To Gomashta.	According to requisition from Commissariat Office.				
15	BARRACK FURNITURES AND REPIARS.								
	New Furnitures.								
	Barrels, Water ...		No. 10 No. 6 No. 25 No. 15 No. 17 No. 10 No. 5 No. 30	Master, Darjeeling.	Darjeeling, may appoint.				
	Basins, Metal ...								
	Chairs, Serjeants' ...								
	Ladders, Wooden ...								
	,, Bamboo ...								
	Padlocks ...								
	Iron Privy Pans ...								
	Basin Stands, (small) ...								

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Numbers of Tenders separately invited.	Names of Articles.	Period for which Contract is invited.	Aggregate Quantity probably deliverable during the Contract.	Where and to whom Articles are deliverable.	Instalments deliverable and specific time of delivery.	Amount of Earnest Money.	Security to be deposited for Contract.	Quality of Supply.	Remarks.
	Forms. Plank for Top	30th day of April 1864.		the Barrack Master, Darjeeling.	any time the Barrack Master, Darjeeling, may appoint.	Rupees.	hundred Rupees.	Repairs to be executed in a workmanlike manner.	
	Forms. Leg								
	Forms. Side Pieces								
	Forms. Foot Rail								
	Ladders. Sides								
	Ladders. Stairs								
	Basin Stands Top Plank								
	Basin Stands Legs								
	Hospital Bedding Tables. Sides								
	Hospital Bedding Tables. Shelves								
	Almirahs. Brass Hinges, European								
	Almirahs. " Locks, "								
	Almirahs. " Keys, "								
	Almirahs. Bolts								
	Almirahs. Doors								
	Almirahs. Sides								
	Almirahs. Shelves								
	Almirahs. Boarding at Top								
	Almirahs. Feet								
	Forms with Backs. Plank for Seat								
	Forms with Backs. Top Rail								
	Forms with Backs. Lower Rail								
	Forms with Backs. Arm Rail								
	Forms with Backs. Legs, Front, turned								
	Forms with Backs. " Back								
	Forms with Backs. Support for Rail								

Wooden Ablution Tubs.	Sides or Bottoms			
	Handles			
	Corner Brackets			
Water Barrels.	Hoops			
Towel Racks.	Pegs Rail			
	Arms			
Chairs.	Seats			
	Iron Clamps			
	Legs, Front, turned			
	Legs, Back			
Doolies.	Canvas			
	Iron Pins			
	" Braces			
	Painting			
	New Bottoms			
	Side Pieces			
	End "			
	Bamboo Pole			
	Upright Pieces			
Lanterns.	Panes of Glass			
	Wires			
	Doors or Sides, (new)			
	Burners, Tin			
	Glass			
Screws 1" "				
" 1½"				
" 2"				
Nail 3"				
" 2"				
" 1½"				
	From 1st May 1863 to the			
	Barracks and Hospitals. To Barrack Masters.	Barracks and Hospitals. To		
	According to Indents from Barrack Department. At any time the Barrack Master may appoint.	According to Indents from the Barrack Department. At		
		(50) Fifty		
		(100) One		
		New articles according to muster.		

EXECUTIVE COMMISSARIAT OFFICE;
Darjeeling,
The 31st January 1863.

J. E. THOMSON, *Captain,*
Sub-Assistant Commissary General.

PEARL FISHERY.

NOTICE is hereby given that a Pearl Fishery will take place at Aripo, in the Island of Ceylon, on or about the 2nd of March next 1863, and that the Bank to be fished is the South-East Chival Paar Bank, estimated to contain Oysters sufficient to employ one hundred Boats for twelve days.

It is therefore recommended that such Boat Owners and Divers as may wish to be employed at the said Fishery should be at Aripo on or before the 20th February next. And it is particularly notified, that the first day's fishing will positively take place on the first day in March that the weather may permit the Boats to fish.

The Fishery will be conducted on account of Government, and the Oysters put up to sale in such lots as may be deemed expedient.

The arrangements of the Fishery will be the same as have been usual on similar occasions.

All payments to be made in ready money in Ceylon Currency, or in East India Company's Rupees.

Drafts on the Banks in Colombo, or Bills on the Agents of this Government in India, at ten days' sight, will be taken on letters of credit being produced to warrant the drawing of such Drafts or Bills.

For the convenience of purchasers the Treasurer at Colombo and the different Government Agents of Provinces will be authorized to receive Cash Deposits from parties intending to become purchasers, and Receipts of these Officers will be taken in payment of any sums due on account of the Fishery.

No deposit will be received for a less sum than Fifty pounds.

By His Excellency's Command,
W. C. GIBSON,
Colonial Secretary.

COLONIAL SECRETARY'S OFFICE,
Colombo, 12th December 1862.

Statement of the Produce and Valuation of 12,000 *Oysters taken from the South-East part of the Chival Paar in November* 1862.

DESCRIPTION, SIZE, NUMBER, AND QUALITY.					WEIGHT.						RATE OF VALUATION IN PAGODAS.	
No.	Description.	Size in Basket.	Number.	Quality in Chew.	Kalengies.	Manjadies.	Total.		Value.	Total Value.	Per Chew.	Per Kalengy.
							K.	M.	Rs. As. P.	Rs. As. P.		
1	Aney ...	20	1	$4\frac{11}{320}$	...	$\frac{13}{16}$	...	...	28 7 0	...	17 Star Pagodas.	
2	Aney ...	...	3	$\frac{111}{320}$	...	$1\frac{6}{16}$	...	...	17 10 0	...	13 do.	
3	Masegoe ...	...	2	...	...	$\frac{7}{8}$	...	...	2 10 0	...	...	
4	Kalippo ...	...	11	...	...	$4\frac{7}{8}$	...	...	25 9 1	...	...	30 Star Pagodas.
5	Korowell ...	...	14	...	...	$3\frac{5}{16}$	...	...	8 1 2	...	...	14 ditto.
6	Peesel ...	...	19	...	...	9	...	...	6 4 2	...	...	4 ditto.
							1	$0\frac{3}{4}$		88 10 1		
7	Kalippo ...	30	5	...	...	$1\frac{3}{4}$	...	...	7 10 0	...	...	25 ditto.
8	Korowell ...	...	4	...	...	$2\frac{3}{4}$	...	...	5 12 0	...	...	12 ditto.
9	Peesel ...	...	13	...	...	$4\frac{1}{2}$	...	...	1 9 1	...	...	2 ditto.
							0	9		14 15 1		
10	Anoothary ...	50	14	$\frac{111}{125}$	...	3	...	...	21 10 2	...	14 Star Pagodas.	
11	Kalippo ...	...	20	...	...	$4\frac{1}{2}$	...	...	12 9 1	...	...	16 ditto.
12	Korowell ...	...	6	...	...	$4\frac{1}{4}$	...	...	7 1 1	...	...	9 ditto.
13	Peesel ...	...	53	...	...	14	...	...	8 12 1	...	...	$3\frac{1}{2}$ ditto.
							1	6		50 1 1		
14	Aney ...	80	20	$\frac{111}{320}$	...	$3\frac{1}{4}$	...	...	16 12 2	...	12 Star Pagodas.	
15	Masegoe ...	...	3	...	...	$\frac{3}{4}$	...	...	0 8 0	...	...	
16	Kalippo ...	...	14	...	...	$7\frac{1}{2}$	...	...	15 15 2	...	...	13 ditto.
17	Korowell ...	...	19	...	...	$6\frac{1}{2}$	...	...	7 15 1	...	...	7 ditto.
18	Peesel ...	...	78	...	...	$13\frac{3}{8}$	...	...	5 5 2	...	...	$2\frac{1}{4}$ ditto.
							1	$13\frac{3}{4}$		46 8 3		
19	Vadivoe ex-	100	...	$5\frac{40}{320}$	2	$18\frac{3}{4}$	...	...	...	...	...	
20	cluding	200	...	$3\frac{225}{320}$	3	$16\frac{3}{4}$	...	...	200 6 0	200 6 0	7 Star Pagodas.	
21	Madengoe	400	...	$1\frac{50}{320}$	2	...	...	...	...	...	...	
							8	$15\frac{1}{2}$				
22		600	...	...	4	$3\frac{3}{4}$	...	...	...	...	...	
23	Thools ...	800	...	...	2	...	...	...	86 10 0	86 10 0	...	3 ditto.
24		1000	...	...	2	$1\frac{1}{4}$	...	...	...	...	...	
							8	$5\frac{1}{2}$				
25	Masottool ...	...	...	...	2	$14\frac{1}{2}$	...	...	8 9 1	...	...	3 Rupees.
26	Shell Pearls...	...	...	...	5	8	...	...	46 4 0	...	...	$2\frac{1}{2}$ Star Pagodas.
							8	$2\frac{1}{2}$		54 13 1		
					Total...		29	13		542 0 3		

SELAVETORRE,
The 30th November 1862.

W. C. TWYNAM.
JAMES WORSLEY.
H. M. PATCHICO.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindaree and Proprietory right of Government to the several Khas Mehals, situated in the District of Bhaugulpore, and mentioned in the Statement hereunto annexed, will be put up to sale, under orders of the Board of Revenue, No. 124 of 23rd December 1862, and Commissioner's No. 136 of 30th December 1862, at the Bhaugulpore Collectorate, on Friday, the 27th February 1863, corresponding with the 24th Phagoon 1270 *F. S.*

The Purchasers of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st.*—The Estates to be sold Lakheraj (rent-free) to the highest bidders.

2*nd.*—The sale to be subject to existing leases and to the right conferred by the Settlement proceedings and laws in force, and Purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per cent upon the amount bid; the same to be forfeited to Government and the sale to be cancelled if the whole amount of purchase money be not paid by noon of the 15th day after the sale, reckoning the day of sale as one.

Number.	Number of Towjee.	Names of Mehals and Pergunnahs.	Area in Beegah.
1	Former 2571 New 3354	Amanut Sircar, Thannah Phoolout, Pergunnah Chye	5½ haths. 285 7 11½
2	2571	Amanut Sircar, Thannah Phoolout, Pergunnah Chye	227 9 9
3	Former 2571 New 3355	Arazee Gird Line and Khanabaree Lawarsee, Thannah Phoolowt, Pergunnah Chye ...	79 5 10¾
4	2644	Arazee Jageer Lawarsee Golabsing, Thannah Phoolowt, Pergunnah Chye ...	4 haths. 373 0 16
5	2671	Arazee Jageer Lawarsee of Kootub Khan, Thannah Phoolowt, Pergunnah Chye ...	59 5 10½

C. B. SKINNER,

Collector.

BHAUGULPORE ;
Collector's Office,
The 19th January 1863.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindareê right of Government to the several Khas Mehals, situated in the District of Shahabad, and mentioned in the Statement hereunto annexed, will be put up to sale, under orders of the Board of Revenue, No. 70, dated 8th July 1862, in the Shahabad Collectorate, on Monday, the 2nd March 1863, corresponding with the 27th Fagoon 1270 *F. S.*

The Purchasers of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st.*—The Estates to be sold, with the Sudder Jumma entered against each below, to the highest bidders above the upset price.

2*nd.*—The sale to be subject to existing leases and to the right conferred by the Settlement proceedings and laws in force, and Purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per cent. upon the amount bid; the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one.

N. B.—Mehal Rehal No. 8 includes only the cultivated land within the boundaries of the Settlement Map, the jungle and waste land forming a separate Estate.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
			B. C. G. D.	Rs. As. P.	Rs. As. P.	
1	4207	Kurunjâ, Pergunnah Beheea ...	724 14 12 0	1,905 0 0	3,810 0 0	The Sudder Jummas of these Estates include also the Road and Dâk Cess.
2	4200	Aseelâ Sajhonlee, Pergunnah Beheea ...	820 8 10 0	1,962 0 0	3,924 0 0	
3	4209	Azumnugur, Pergunnah Powar...	366 14 1 0	453 8 0	907 0 0	
4	650	Sunhgee, Pergunnah Powar ...	1,268 10 11 0	2,044 10 0	4,089 4 0	
5	4206	Puttee Basouree, Pergunnah Powar ...	83 9 15 0	134 10 0	269 4 0	
6	609	Balbândh, Pergunnah Powar ...	978 11 12 0	1,113 0 0	2,226 0 0	
7	2755	Koreeur, Pergunnah Nonore ...	373 6 8 0	688 0 0	1,376 0 0	
8	2063	Rehul, Pergunnah Rhotas ...	1,305 10 4 0	580 0 0	1,160 0 0	
9	4154	Jaipore Chukeeâ, Pergunnah Peero ...	1,259 15 14 0	2,091 0 0	4,182 0 0	
10	4191	Koel, Pergunnah Peero ...	1,167 17 7 0	2,137 0 0	4,274 0 0	
11	4171	Nugree, Pergunnah Peero ...	2,538 11 4 0	3,850 0 0	7,700 0 0	
12	4173	Keshoporegungtee, Pergunnah Peero ...	162 10 18 0	70 0 0	140 0 0	
13	4135	Daworooâ, Pergunnah Peero ...	473 11 10 0	911 0 0	1,822 0 0	
15	4216	Dhamoil, No. 1, Pergunnah Beheea ...	49 17 5 0	75 0 0	150 0 0	

S. C. Bayley,

Officiating Collector.

Shahabad Collectorate,
The 30th August 1862.

Notice

Is hereby given, that sundry Effects belonging to the late Mr. John Kane, an East Indian British Subject, who died at Gwalior on the 5th July 1862, are under the Seal of this Court and will be delivered to any person legally authorized to receive the same.

A. R. E. HUTCHINSON, *Major*,
Political Agent.

GWALIOR AGENCY,
The 28th January 1863.

Notice.

THE Office of the Commissioner of Revenue and Circuit, Nudden Division, has been removed to No. 13, Park Street, Calcutta.

The 29th December 1862.

Calcutta; Sheriff's Office, the 28th January 1863.

NOTICE is hereby given, that the Criminal Sessions of the High Court of Judicature at Fort William in Bengal, in its ordinary original jurisdiction for the year 1863, will be held on the undermentioned dates, *viz.*:—

2nd	Criminal Sessions,	Tuesday,	10th March.
3rd	„	„	Friday,	24th April.
4th	„	„	Wednesday,	10th June.
5th	„	„	Friday,	24th July.
6th	„	„	Monday,	31st August.
7th	„	„	Monday,	5th October.
8th	„	„	Tuesday,	24th November.

S. GLADSTONE,
Sheriff.

TO BE PEREMPTORILY SOLD, pursuant to an Order of the late Supreme Court, made in cause Bholanauth Coondoo Chowdry and another, against Luckeycaunth Coondoo, dated 29th July 1861, with the approbation of the Master of the High Court, at his Office in the Court House, on the 10th day of February 1863, at 12 o'clock. The following properties:—

An upper-roomed brick-built dwelling-house, with a piece of ground on which it is built, containing by estimation one cottah and thirteen chittacks, more or less, situate at Mouza Sootanooty, in Dhee Calcutta, Nathar Bagaun, and No. 5.

Also a lower-roomed brick-built dwelling-house, with a piece of ground on which it is built, containing by estimation seven cottahs, more or less, situate at Nathar Bagaun aforesaid, and No. 8-1.

Further particulars may be had at the Master's Office, or of Mr. E. B. Goodall, Attorney for the Plaintiffs.

JOSEPH GOODEVE,
Master.

HIGH COURT;
Master's Office,
The 19th January 1863.

TO BE SOLD in lots, pursuant to an order of the late Supreme Court, dated the twenty-fourth day of March one thousand eight hundred and sixty-two, made in a cause of Nolithmohun Doss, *versus* John Cochrane, Official Assignee, and as such Assignee of Peter DePenning and George Alfred DePenning, with the approbation of the Master of the said Court, at his Office, in the Court House, in the month of March next, on a day of which due notice will be given. The following property, that is to say:—

A brick-built dwelling-house at Chamdani, in the District of Hooghly, near Fultah Ghaut, with a piece of land adjoining, and on part whereof the same is built, containing fifty-eight biggahs, nine cottahs, and eight chittacks, or thereabouts, subject to an annual ground rent, payable to the Talookdar of Gvrutty, of Sicca Rupees one hundred and twenty-five, bounded on the North by a Garden, on the East by the Grand Trunk Road, and on the South and West by a Lane; also another piece of land contiguous to the above, and from which it is separated by the said Lane on the South, containing seven biggahs and ten cottahs or thereabouts, subject to an annual ground rent, payable to the said Talookdar, of Sicca Rupees twenty-five, and bounded on the North by the said Lane, on the East by the Grand Trunk Road, on the South by ground now or late of Pertaub Baugdee and Ameer Khan, and on the West by the said Lane.

Also another piece of land contiguous to the first mentioned piece, (the Grand Trunk Road running between them), containing twenty biggahs or thereabouts, subject to an annual ground rent, payable to the said Talookdar, of Sicca Rupees fifty, and bounded on the North by the Gurhatty French Garden, on the South by the Government Encamping Ground, on the East by the River Hooghly, and on the West by the Grand Trunk Road.

Further particulars may be had at the Master's Office, or of Messrs. Berners, Sanderson and Fergusson, Solicitors for the Plantiff.

JOSEPH GOODEVE,
Master.

BERNERS, SANDERSON AND FERGUSSON.
Plaintiff's Solicitors.

CALCUTTA;
No. 7, Hasting's Street,
The 7th February 1863.

Sheriff's Sale; Calcutta, 11th February 1863.

NOTICE is hereby given, that, on Thursday, the twelfth day of March next, precisely at the hour of 12 o'clock at noon, the Sheriff of Calcutta will put up to public sale, at the lower verandah of the Court House, near the entrance into the Sheriff's Office, by virtue of a Writ of *Fieri Facias* in his hands against the Effects of Sew Churn Ram, Mohabeer, Surrum, and Dwarka Laul,—

The Right, Title, and Interest of the said Sew Churn Ram, Mohabeer, Surrum, and Dwarka Laul, of, in, and to a brick-built lower-roomed house, and the land thereunto belonging, and on part whereof the same is erected and built, measuring forty cubits square, situate at Putueahputty, in Baloochur, in the City of Moorshedabad.

The Conditions of Sale and further particulars may be had by applying at the Sheriff's Office.

S. GLADSTONE,
Sheriff.

The 10th February 1863.

People's Bank of India "Limited."

3, HARE STREET, CALCUTTA.

ALL information respecting Rules and Terms of business will be forwarded on application to

R. E. K. WILKINSON,
Manager.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Patrick Divyer, an Ensign in Her Majesty's Service, and late of the 88th Regiment of Foot, formerly of Calcutta, afterwards of Delhi, afterwards of Nynee Tal, afterwards of Almorah, afterwards of Bareilly, afterwards of Etwa, afterwards of Agra, and finally of Barrackpore, Barrack-Master, and now residing at Barrackpore, near Calcutta, an Insolvent.

On Tuesday, the 3rd day of February instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 18th day of April next, and that the said Insolvent do then attend to be examined by the said Court.

W. H. Owen, *Attorney.*

In the matter of Gabriel Robert Martindell, late of No. 4, Camac Street, and then of Ballygunge, in the Suburbs of Calcutta, but now residing in South Collingah Street, a Sub-Auditor in the Examiner's Office, Commissariat Department, an Insolvent.

On Wednesday, the 4th day of February instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 18th day of April next, and that the said Insolvent do then attend to be examined by the said Court.

Insolvent in Person.

Chief Clerk's Office, the 6th February 1863.

In the matter of Joseph Julius Maximilian Kaas, formerly carrying on business as a Railway Contractor and Lime Burner, at No. 49, Clive Street, in the City of Calcutta, under the Firm of Kaas and Company, afterwards in co-partnership with Jules Perrot under the Firm of Kaas, Perrot and Company, at No. 5, Kyd Street, in Calcutta, and now at Seebpore, in co-partnership with G. F. Behrends, under the Firm of Kaas and Company, as Steam Saw Mill Proprietors, and above, at No. 81, South Colinga, in Calcutta, as a General Contractor and Lime Burner.

Notice, that the petition of the said Insolvent seeking the benefit of the Act XI. Vic., Cap. XXI., was filed in the Office of the Chief Clerk on the 10th day of February instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Robertson and Heckle, *Attorneys.*

In the matter of Samuel David Seymour, an Insolvent.

In the matter of Tofia Beebi, an Insolvent.

In the matter of Edwin Gwyther, an Insolvent.

On Saturday, the 7th day of February instant, it was ordered that the hearing of these several matters do stand adjourned until Saturday, the 14th day of February instant, and that the order made in these matters for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said 14th day of February instant, and that the said Insolvents do then respectively attend to be examined by the said Court.

Carapiet, *Attorney.*
Sims, *Attorney.*
Sims, *Attorney.*
Chief Clerk's Office, the 10th February 1863.

Notice.

THE partnership heretofore existing between Herschell Dear and Alexander Christian as Railway Contractors and Timber Merchants having been dissolved by mutual consent on the 30th day of June last, the undersigned is prepared to execute orders for Timber of every description by contract.

ALEXANDER CHRISTIAN.

MONGHYR,
The 27th October 1862.

H. Dear & Co.,

TIMBER MERCHANTS.

THE above Firm is prepared to undertake the supply of Sleepers or Timber to Railway Companies or other parties.

For the last 11 years the Firm has successfully carried out very heavy engagements with the East Indian Railway Company, as also with the Government of India, and has still extensive Contracts with both for Timber and Sleepers.

H. DEAR & Co.

MONGHYR,
The 27th January 1863.

Notice.

BY resolution of the General Meeting of Proprietors held on the 27th January 1863 sixty Shares of the Calcutta Docking Company Limited were ordered to be sold in open market to the highest bidder.

Sealed Tenders for all or any part of the above Shares marked "Tender for Shares," and addressed to "The Superintendent of the Calcutta Docking Company," will be received at the Company's Office, No. 7, Strand, up to the 3rd March 1863, on which date, at 11 A. M., the Directors will publicly open the Tenders in presence of such persons as may then attend at the Office, and will then and there allot the Shares to the highest bidder.

By Order of the Directors,

J. M. MELANY,
Superintendent.

28th January 1863.

By Public Auction.

LEASE OF PERTAUBKHALLY CANAL, TUMLOOK.

THE Lease of the Pertaubkhally Canal, between the Roopnarain and Huldee Rivers, for the year 1863, will be sold by Auction to the highest bidder at the Public Works Inspection Bungalow, Tumlook, on Friday, the 20th day of February next, at 12 o'clock. Conditions of Sale, Rates of Toll leviable on the Canal, and all other particulars, may be learnt on application at the Office of the Chief Engineer, Calcutta, the Superintending Engineer, Burdwan, the Salt Agent of Tumlook, or to the Executive Engineer of the Division at Midnapore.

W. PATTERSON,
Offg. Exe. Engr., Tumlook Division.

MIDNAPORE,
The 7th February 1863.

Notice.

THE interest and responsibility of Mr. F. A. JUNG in our Firm has ceased.

MR. ROBERT LOW EGLINTON is admitted a Partner from this date.

SCHOENE, KILBURN AND CO.

CALCUTTA,
The 31st January 1863.

Notice.

ALL Persons having claims against the BAUGH BAZAR SCREW COMPANY "LIMITED" are hereby requested to lodge the same at the Office of the undersigned on or before March 1st next, after which date they will not be recognized.

JOHN BORRADAILE & Co.,
Secys., B. B. Screw Company Limited.

3, FAIRLIE PLACE,
Calcutta, 17th January 1863.

Lost, Stolen, or Destroyed,

A 5½ Per Cent. Government Promissory Note, No. 18598 of 1859-60, for Company's Rupees 22,000, standing in the name of Dr. Charles Renny, C. B., the Proprietor, by whom it was never transferred to any other person. Payment of the Note and of Interest thereon has been stopped at the Loan Office.

CALCUTTA,
The 5th February 1863.

Lost

In Hooghly, on Saturday evening, the 31st January 1863, the undermentioned Government Promissory Notes, standing in the name of the late Baboo Callypuddo Mookerjee, by whom it was never endorsed to any body:—

No. 1134 of 1842-43, for Rs. 500.
„ 29057 of 1842-43, „ „ 500.
„ 6262 of 232062 of 1842-43, „ „ 500.

A reward of Rupees one hundred will be given to any party restoring the above Securities to

RAJKISSEN CHATTERJEE
At the Mathematical Instrument Department,
No. 9, Park Street.

Lost or Stolen.

THE Government Promissory Note, No. 10068, of the 5 Per Cent. Loan of 1856-57, dated 28th February 1857, for Rupees 500, last endorsed in my favour. Payment of the above Note, and of Interest thereon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in my favour.

HORMUSJEE SORABJEE.

BOMBAY,
The 2nd February 1863.

Stolen.

THE Government Promissory Note, No. 3839 of 34204, of the 4 Per Cent. Loan of 1854-55, dated the 30th June 1854, for Company's Rupees 500, standing in the name of Bissasur Komar, who never endorsed it to any person. Payment and interest stopped at the Loan Office.

BISSAUR KOMAR.

Lost,

IN the way from Sealda Railway Station to Lall Bazar, one Promissory Note of 500 Rupees, at 4 per Cent., Nos. 19007 of 1842-43. Any one who will hand over the paper to the undereigned will be rewarded.

BISHTO CHUNDER BISWAS,
Lall Bazar, No. 213.

Lost.

A LEFT-HALF Currency Note, No. $\frac{A}{14}$14085, for Company's Rupees 100.

NOBOGOPAUL GHOSE.

Lost.

THE Right-half of a Bank of Bengal Note, No. 20512B., for Rupees 25.

Lost.

RIGHT-HAND half of Government of India Note, No. $\frac{A}{11}$32497, for Rupees 50.

NOTICE issued by the POST MASTER-GENERAL of BENGAL.

No. 9471.

THE Banghy Gunny Packages which contained the Parcels mentioned in the annexed List, and posted at the Calcutta Post Office on the 27th ultimo, were plundered by Highway Robbers whilst in transit at night near Raikessoreah beyond Midnapore, the Senders are therefore requested to furnish this Office with Lists shewing the nature and value of the contents of their respective Parcels, the information being required by the local Magistrate.

C. K. DOVE,
Post Master-General, Bengal.

CALCUTTA,
The 7th February 1863.

LIST.

				Total.	
1	Parcel for	J. D. Sinares,	Collingapatam	wg. 515	Unpaid.
1	ditto	W. C. Tacey,	Cuttack	„ 19	„
1	ditto	Mr. D. W. Dundas	„	„ 330	„
1	ditto	S. F. Frassunges	„	„ 108	„
1	ditto	Judge of	„	„	On Service.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 294.

The 28th January 1863.—The Post-Master begs to inform the Public that the Overland Express Packet of the 20th January 1863, and the safe Dâk of the 19th idem, arrived at Bombay in time for the Overland Steamer.

No. 301.

The 10th February 1863.—*Notice is hereby* given, that the Mails for Penang, Singapore and Hongkong, for transmission per Steamer *Lightning* will be closed at this Office, on Sunday, the 15th instant, at 6 P. M.

No. 302.

The 10th February 1863.—Notice is hereby given, that the Mails for Chittagong, Akyab, Rangoon, and Moulmein, for transmission per Steamer *Rangoon,* will be closed at this Office, on Sunday, the 15th instant, at 6 P. M. Letters, &c., for Port Blair can be sent *viâ* Moulmein by this opportunity.

Printed and Published for the Government by J. H. CASHMAN, *at the Office of the Bengal Secretariat, Calcutta.*

APPENDIX TO

The Calcutta Gazette.

WEDNESDAY, FEBRUARY 11, 1863.

LAND SALE NOTICES.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the undermentioned Estates, in Zillah Tirhoot, will be put up to public and unreserved sale, for arrears of Revenue, at the Collector's Office of that District, on Wednesday, the 18th February 1863, or 15th Falgoon 1270 *F. S.*, for arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of Revenue due on the 12th January 1863 :—

Class I.—Permanently-settled Estates.

No. 55.—Mulukallypore Boozorg, Pergunnah Balagutch; recorded Proprietors, Goroodial Sing and others; sudder jumma, Rupees 3,437-5-4. The rights and interests of Goroodial Sing, Bhabhootee Sing, Rambhorosa Sing, Nowab Sing, Ramtahul Sing, Goorpersaud Sing, Ramboorose Sing, Rajcoomar Sing, Rajah Byjeenathnarain Sing, Deepnarain Sing, Runjeet Sing, Oudbeharee Sing, Rughooburdial Chowdry, and Ramdehal Chowdry, are only to be sold, under Section X., Act XI. of 1859.

No. 132.—Ektearpore Contee, Tuppeh Bhutsula, Pergunnah Bissarah; recorded Proprietors, Surahjeet Sahee and others; sudder jumma, Rupees 1,625-13-4.

No. 146.—Chandpoora, Tuppeh Bhutsula, Pergunnah Bissarah; recorded Proprietors, Gujjoo Rae and others; sudder jumma, Rupees 660-6-5.

No. 771.—Russoolpore Waheed, Chuckly Girjowl, Pergunnah Bissarah; recorded Proprietors, Mussamut Nagbunsee Kowur and others; sudder jumma, Rupees 2,641-10-5. The rights and interests of Tilluckdhary Sing, Jugdeonarain, Byjeenathbux, Ooditnarain Sing, Seeboo Sing, Roopnarain Sing, Nursingnarain Sing, Hunnoomaunbux, Mohesdut, Shunkur Dutt, Hurrucknarain Sing, Jugdeepnarain Sing, Rampersaud, Surrabnarain Sing, Ramsahaye Sing, Gudjraj Sing, Shewun Sing, Foujdar Sing, Durrucknarain Sing, Byjoo Sing, Mahomed Khan, Mududally, Purbul Misser, Jewun Misser, Mussamut Hosseinbux, Mussamut Kazimabux, Mussamut Rawut Kowur, Rampersaud Sing, Womraobhadoor Sing, Ramdhary Sing, Runoo Sing, Bhickdhary Sing, Dooma Sing, Roopnarain Sing, 2nd; Mussamut Jankee Kowur, Mussamut Nagbunsee Kowur, guardian of Shewraj Coar, Minor; Girdharee Coar, Khooblall Coar, Bhoopnarain Sing, Gyan Coar, Aman Coar, Joymoorut Coar, Mussamut Peebee Zumeerun, Cauzee Jeetman Sing, Keolapersaud, Ramchurn Sing, Mussamut Ayn Kowur, Joyram Sing, Juggoo Sing, Sooklall Sing, Ramnoogura Sing, Shamlall Sing, Dabeepersaud Chowdry, Ramnarain Sing, Baboo Rajnarain Sing, Baboo Soobnarain Sing, Baboo Heimnarain Sing, Purseednarain Sing, and Dabao Sing, are only to be sold, under Section X., Act XI of 1859.

No. 1240.—Govindpore Gokhola, Pergunnah Hajeepore; recorded Proprietor, Byjeenath Sing and others; sudder jumma, Rupees 836-6-11.

No. 3049.—Koomroa, &c., belonging to Surmustpore, Pergunnah Sureissa; recorded Proprietors, Ameer Hussein and others; sudder jumma, Rupees 4,449-14-8. This Mehal is under Butwarrah. The rights and interests of Shah Hosseinally, Sheik Ameer Hussein, Mooradally, Sheik Noorally, Sheik Kureemally, Sheik Ahmedally, Peerbhoo Sing, Aunund Sing, Bhoopnarain Sing, Buseeteelall, Gheenalall, Mohur Sing, Shunkur Dutt, Bholanath, Bussuntlall, Bhuroseelall, Amaneelall, Purtabnarain Chowdry, Dhurneenarain Mahota, Ramlall Mahota, Gooroopersaud Sing, Bebee Ausooah, Bebee Zuhudah, Monohur Chowdry, Molovy Kafaet Hossein, Radhay Mahata, Byjoolall, Rambhuroos Sing, Aujnas Coar, guardian of Bissussurdial, Minor; Syudally Aushruff, Mussamut Bebee Ruheeman *alias* Amamee Sahaybay, Suhooree Jha, Kodye Jha, Dhooroop Jha, Sheik Akburally, Sheik Ausgurally, Doolar Jha, Boodhoo Mahato, Peelcoo Mahato, Charamun Mahato, Doomun Mahato, Jeetun Mahato, Rhumally, Ekbalally Khan, Sheik Gholaum Mahomed, Wazeerun, Mukeerun, Kallypersaud, guardian of Maharaj Sahaye, Gujraj Sahaye, Minors; Moodun Chowdry, Mussamut Zeenut, Munnoolall, Mussamut Bebee Pearee, Bholanath Chowdry, Ramnath Chowdry, Maigraj Chowdry, Soonderlall Chowdry, Hureehur Chowdry, Birjbeharee Chowdry, Minor; under the guardianship of Mussamut Chumalah Chowdrain, Hookoomutla l, Bissassurdea l Sing, Gunnesh Dutt for themselves, and guardians of Jugdumee Sahye, Boodmoolpersaud, Minors; Hirdaymun Chowdry, Ramdeehul Chowdry, Ramtahul Chowdry, Shamlall

Chowdry, Soonmun Chowdry, Ramnarain Chowdry, Rajbunsee Chowdry, Bheekaree Chowdry, Balgobind Chowdry, Madhooram Chowdry, Lallbeharee Lall, Seetaublall Chowdry, Soonmun Chowdry, for themselves and guardians of Lallbeharee Chowdry, Minor; Keeruthmun Chowdry, oorf Poorahee Chowdry, for himself and guardian of Soondurlall Chowdry, oorf Foujdar Chowdry, Minor; Pearaylall Chowdry, Purdhun Chowdry, Bhugowan Sahaye, Juggernath Sahaye, Byjnath Sahaye, Gooburdhun Sahaye, Baboo Krishmohun Mookerjea, Baboo Nubkrishna Mookerjea, Khuckroo Chowdry, Ballmokund Chowdry, Myaram Chowdry, Roopee Chowdry, Juggomohun Chowdry, Krishmun Chowdry, oorf Rungee Chowdry, for himself and guardian of Soondunlall Chowdry, oorf Fouzdar Chowdry, Minor; Doormul Chowdry, Ramlall Chowdry, Baboolall Chowdry, Mussamut Bebee Bachun, Sheik Mahomed Hajee, Sheik Mahomed Muckbool Hossein, Radhay Mahato, Purun Chand, Gopaul Chand, Dhurum Chand, Gosain Soordoss, Baboo Umkachurn Mookerjea, Baboo Issureechurn Mookerjea, Baboo Pearaychurn Mookerjea, under the guardianship of Mussamut Baraye, Luckmohunee Dabyee, Nainkalee Dabyee, Raja Chowdry, Bhueah Chowdry, Juggernath Chowdry, Omkhaeah Chowdry, Rajkowur Sing, Bussraj Sing, Mohun Sing, Munnoo Sing, Juhoorlall Mahuto, Dabee Jha, Rungee Jha, for themselves and guardians of Rajbunsee Jha, Minors; and Noonoo Chowdry, Defendants, are only to be sold.

No. 5730.—Mybeetupsaon, Pergunnah Puchahee; recorded Proprietors, Boodkishun Jha; sudder jumma, Rupees 648-6-3.

No. 7199.—Soongrah Adulpore Koondul, Pergunnah Tureeanee, Zillah Toorkee; recorded Proprietors Burhumdenarain Sahee and others; sudder jumma, Rupees 545-12-3.

TIRHOOT;
Collector's Office,
The 21st January 1863.

T. BRUCE LANE,
Collector.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the undermentioned Estate, in Zillah Dinagepore, will be put up to public and unreserved sale, at the Collector's Office of that District, on Saturday, the 14th February 1863, corresponding with the 3rd Phalgoon 1269 *B. S.*, for arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of Revenue due on the 12th January 1863:—

Class 1.—*Permanently-settled Estate.*

No. 469.—Mouzah Sampoor, Pergunnah Geelabaree; recorded Proprietor, Samanat Rai; sudder jumma, Rupees 1,745-3-6.

J. B. WORGAN,
Deputy Collector,
In charge of Treasury.

DINAGEPORE;
Collector's Office,
The 17th January 1863.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the undermentioned Estates, in Zillah Shahabad, will be put up to public and unreserved sale for arrears of Revenue at the Collector's Office of that District on Wednesday, the 18th February 1863, or 15th Fagoon 1270 *F. S.*, for arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of Revenue due on the 13th January 1863:—

Class VI.—Estates to be sold on account of demands realizable in the same manner as arrears of Revenue.

No. 145.—Rights and Interest of Hurmundil Ram Opadea and Gomanee Ram Opadea, *alias* Soob Narain Opadea, Judgment Debtors in Mehal Sonethur, Pergunnah Arrah, Zillah Shahabad, in the name of Kirtarut Ram Opadea; sudder jumma, Rupees 747-15-6.

Class IV.—Estates to be sold for arrears due on other Estates.

No. 1327.—The Rights and Interests of Ramsoomrun Lall, Surety, in Mehal Dolhee, Pergunnah Chainpore; sudder jumma, Rupees 785-1-1.

Class VI.—Estates to be sold on account of demands realizable in the same manner as arrears of Revenue.

No. 1335.—Rights and Interests of Rutchpal Sing, Deal Sing, (brothers), Judgment Debtors in Mehal Deohuleea, Pergunnah Chainpore, Zillah Shahabad; sudder jumma, Rupees 961-1-1.

Class I.—Permanently-settled Estate.

No. 1702.—Mehal Ledree Coosahereea, Pergunnah Chainpore; recorded Proprietor, Kaleechurn Opadea; sudder jumma, Rupees 969-9-7.

J. P. H. WARD,
Collector.

SHAHABAD COLLECTORATE,
The 28th January 1863.

NOTICE is hereby given, under Section VI. of Act XI. of 1859, that the undermentioned Estate, in Zillah Bhaugulpore, will be put up to public and unreserved sale at the Collector's Office of that District on Friday, the 20th February 1863, corresponding with 17th Phagoon 1270 *F. S.*, for arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of Revenue due on the 12th January 1863:—

Class II.—Temporary-settled Estate.

No. 145.—Talooqa Soolunga, Tuppeh Belputta, belonging to Rajapahar; recorded proprietors, Mungul Roy, Jugut Roy, Mussamut Dolgobind Muny Debey, Kashee Nauth Chowdry, Porankissore Roy and Nobin Kissore Sircar; sudder jumma, Rupees 799-4-0.

J. ALEXANDER,
Deputy Collector in charge.

BHAUGULPORE;
COLLECTOR'S OFFICE,
The 31st January 1863.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the undermentioned Estate, in Zillah Jessore, will be put up to public and unreserved sale, at the Collector's Office of that District, on Monday, the 23rd February 1863, corresponding with 12th Falgoon 1269 *B. S.*, for arrears of Revenue due on the 12th January 1863:—

Class II.—Temporarily-settled Estate.

No. 4445.—Abadkaree right to Chuck Alundotollah Hurripore, in Sunderbuns; Lessee, Sreenath Moiter; the term of lease twenty years, from 1255 to 1274 *B. S*; sudder jumma, Rupees 592-2-11.

JESSORE COLLECTORATE,
The 6th February 1863.

D. J. MCNEILE,
Offg. Collector.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the undermentioned Estate, in Zillah Nuddea, will be put up to public and unreserved sale, at the Collector's Office of that District, on the 25th February 1863, for arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of Revenue due on the 12th January 1863:—

Class I.—Permanently-settled Estates.

No. 40.—Turf Bettaye; recorded proprietors, Golluck Chunder, Khattro Paul, Hurrimohun, and Nobin Chunder Mookerjee.

Sudder jumma	Rs.	3,714	12 8½
Police	„	46	12 2½
		3,761	8 11

No. 41.—Turf Bettaye; recorded proprietor, Roghoonauth Roy.

Sudder jumma	Rs.	1,313	5 4

No. 154.—Kismut Dhorradoha; recorded proprietors, Mocoondoram Chowdhory, Ramdhun, Denobundoo Chowdhory, and Ram Chunder Lahury.

Sudder jumma	Rs.	849	13 6

No. 167.—Dehee Doobra; recorded proprietors, Issurchund Moostofy, Shamulpran Moostofy, Koomulpran, Tarapran Moostofy, Aupurna Dassy, Issan Chunder Banerjee, Razendro Chunder Newgee, Tincowree Debay, Executrix and Mother of Rokheymoney Debay, Jogendronath and Mohendronath Bromochary.

Sudder jumma	Rs	18,230	15 2

No. 216.—Dehee Gobra; recorded proprietor, Shabaram Shae, Khoodeeram Dutto, Rajaram Dutto, and Issur Chunder Ghose.

Sudder jumma	Rs.	1,472	11 11
Police	„	14	7 9
		1,487	3 8

No. 266.—Kishmut Juggodanundpore; recorded proprietors, Mohesh Chunder, Gora Chand, Sorun Shingh. Bolloram Roy, Shorroop Chunder Paul, Nofforee, and Bammasoondoree Bramanay, Executrix of Shoorendronauth Roy, Minor.

Sudder jumma	Rs.	955	14 11
Police	„	9	6 4
		965	5 3

No. 322.—Mouza Meerjapore; recorded proprietor, Joggo Chunder Roy.

Sudder jumma	Rs.	797	1 7

No. 366.—Mouza Mobaruckpore; recorded proprietor, Annondobehhary Tagore, Mr. Whitesmith, and Govindpersad Shen.

Sudder jumma	Rs.	1,174	2 8

No. 423—Turf Peerpore; recorded proprietor, Fuzlul Koreem, Arfulnessa Beebee, Nofforee, and Bamasoondoree Bramanay, Executrix and Mother of Soorendronauth Roy, Minor, Debeepersad Chowdhory, and Razendro Gangoolee.

Sudder jumma	Rs.	3,347	11 0½
Police	„	36	9 11¼
		3,384	4 11¾

No. 433.—Mouza Ray Ballee; recorded proprietor, Fuzlul Koreem, Arfulnessa Beebee, Nofforee, and Bamasoondoree Bramanay, Executrix and Mother of Soorendronauth Roy, Minor, Debeepersad Chowdhory, Rajendro Gangoolee.

Sudder jumma	Rs.	747	11 9
Police	„	17	1 1
		764	12 10

No. 870.—Woodoychunderpore, Pergunnah Bagowan lying within Chur Nischindpore; recorded proprietor, Damodur Chunder Roy, and Chundermohun Roy for self and Executor of Kistonath Roy, Minor.

Sudder jumma	Rs.	583	12 5

NUDDEA;
Collector's Office,
The 6th February 1863.

E. GREY,
Collector.

PRINTED BY J. H. CASHMAN, AT THE BENGAL SECRETARIAT OFFICE.

The Calcutta Gazette.

SATURDAY, FEBRUARY 14, 1863.

Home Department.

LEGISLATIVE.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor-General on the 29th January 1863, and is hereby promulgated for general information :—

Act No. VI of 1863.

An Act to Consolidate and amend the laws relating to the administration of the Department of Sea Customs in India.

Preamble. Whereas it is expedient that the laws relating to the administration of the Department of Sea Customs in India should be consolidated and amended; It is enacted as follows :—

Title. I. This Act shall be called the Consolidated Customs Act.

Laws repealed. II. From and after the date on which this Act shall come into operation, Regulation IX. 1810 of the Bengal Code *(for rescinding the whole of the Regulations at present in force for the collection of the Government Customs in the Provinces of Bengal, Behar, Orissa, and Benares, and in the Ceded and Conquered Provinces; and for re-establishing those Customs with amended Rules for the collection of them)*, Regulation VI. 1814 of the said Code *(for modifying certain parts of Regulation IX. 1810 and Regulation I. 1812)*, Regulation XXI. 1817 of the said Code *(for modifying and explaining certain parts of Regulation IV. 1815)*, Regulation XV. 1825 of the said Code *(to make certain alterations in the rates of Duty charged, and Drawbacks allowed on Goods Imported or Exported by Sea at the Port of Calcutta or any other place within the Territories immediately subordinate to the Presidency of Fort William, and to amend and consolidate the rules in force relative to such Duties and Drawbacks)*, Regulation XV. 1829 of the said Code *(for altering the mode of valuing Goods Imported by Sea, with a view to the assessment of Customs Duties thereon)*, Regulation III. 1830 of the said Code *(for amending part of the rules of Regulation XV. 1829, and likewise for better enforcing the payment of Duty on the Exportation of Goods by Sea)*, Regulation VI. 1833 of the said Code *(for rescinding part of Regulation XV. 1829, and for enacting other rules in the case of Goods imported by Sea)*, Acts XIV and XXV of 1836, Act XVI of 1837, Act VI of 1841 *(for prohibiting the Importation of Rum and Rum Shrub into the Presidency of Fort William in Bengal)*, Act XIII of 1841 *(for explaining the provisions of Act No. XXV of 1836)*, Act XXIII of 1841 *(for prohibiting the Importation of Rum and Rum Shrub into the Presidency of Fort St. George in Madras)*, Act XXV of 1843 *(for making the provisions of 5 and 6 Vic., c. 47, Section XI, applicable to India)*, Sections XVII to XLI and Sections XLVI to LXVIII of Act VI of 1844 *(for abolishing the levy of Transit or Inland Customs Duties, for revising the Duties on Imports and Exports by Sea, and for determining the price at which Salt shall be sold for home consumption within the Territories subject to the Government of Fort Saint George)*, Section III of Act VI of 1848 *(for equalizing the Duties on Goods Imported and Exported on Foreign and British Bottoms, and for abolishing Duties on Goods carried from Port to Port in the Territories subject to the Government of the East India Company)*, Act VII of 1848 *(to except certain Free Ports from the operation of Section III of Act VI of 1848 and otherwise to amend that Act)*, Act X of 1850 *(to declare Aden a Free Port)*, Act I of 1852 *(for the consolidation and amendment of the laws relating to the Customs under the Presidency of Bombay)*, Act XXIX of 1855 *(for amending Act No. VI of 1844)*, Act VII of 1859 *(to alter the Duties of Customs on Goods Imported or Exported by Sea)*, Section III of Act XXII of 1859 *(to amend Act I of 1852, for the consolidation and amendment of the laws relating to the Customs under the Presidency of Bombay)*, Sections III and IV of Act X of 1860 *(to amend Act VII of 1859, to alter the Duties of Customs on Goods Imported or Exported by Sea)*, and Section II of Act XXIII of 1860 *(to amend Act XXI of 1856, to consolidate and amend the laws relating to the*

Abkaree Revenue in the Presidency of Fort William in Bengal)—are repealed; except in so far as they repeal the whole or any part of any other Regulation or Act; or relate to Duties leviable on Salt or Opium; and except as to any act done, offence committed, or liability incurred before the date on which this Act shall come into operation.

III. The following words and expressions in this Act have the meanings hereby assigned to them, unless there be something in the subject or context repugnant to such construction:—

Interpretation.

1. The words "British India" denote the Territories that are or shall become vested in Her Majesty by the Statute 21 and 22 Vic., c. 106 (entitled "An Act for the better Government of India)," except the Settlement of Prince of Wales' Island, Singapore, and Malacca.

"British India."

2. The words "Local Government" denote the persons authorized to administer Executive Government in any part of British India; or the Chief Executive Officer of any part of British India under the immediate administration of the Governor-General of India in Council, when such Chief Executive Officer shall by an order of the Governor-General in Council published in the Official Gazette, be authorized to exercise the powers vested by this Act in a local Government.

"Local Government."

3. The words "Chief Customs Authority of the Presidency or place," denote the persons authorized to exercise, under any Local Government, the chief control in the Department of Customs in any Presidency or place.

"Chief Customs Authority of the Presidency or place."

4. The words "Chief Officer of Customs of the Port" denote the Executive Officer of highest rank in the Department of Customs in any Port.

"Chief Officer of Customs of the Port."

5. The words "Officer in charge of the Custom House" include every Officer of Customs who is for the time being authorized to have separate charge of a Custom House.

"Officer in charge of the Custom House."

6. The word "Magistrate" includes every Officer exercising the powers of a Magistrate.

"Magistrate."

7. The words "Free Port" denote any Port at which no Duties of Customs are leviable.

"Free Port."

8. The words "Foreign Port" include any Port situated beyond British India, and any Free Port.

"Foreign Port."

9. The words "Foreign Goods" include all Goods not produced or manufactured in British India.

"Foreign Goods."

10. The word "Vessel" includes any thing made for the conveyance by water of human beings or property.

"Vessel."

11. The words "Coasting Vessel" denote any Vessel plying between one Port in British India not being a Free Port and another Port in British India not being a Free Port, without touching at any intermediate Foreign Port.

"Coasting Vessel."

12. The words "Master or Commander" include every person, except a Pilot, having command or charge of any vessel.

"Master or Commander."

13. The word "Warehouse" denotes any place approved, appointed, or licensed for the keeping and securing of goods entered to be warehoused without payment of Duty on the first entry thereof.

"Warehouse."

14. Words importing the singular number include the plural number, and words importing the plural number include the singular number.

Number.

15. Words importing the masculine gender include females.

Gender.

GENERAL RULES.

IV. It shall be competent to the Chief Customs Authority of any Presidency or place, with the sanction of the local Government, to make and issue rules for regulating the practice and proceedings of Officers in the Department of Sea Customs; and from time to time to add to, alter, or revoke such rules or any of them; provided that no rule so made, shall be inconsistent with any provision of this Act, or of any other law for the time being in force. Any rules made under this Section shall be published in the Official Gazette.

Making, issuing, and publishing of rules.

V. Any rules made under the last preceding Section may include such rules as appear expedient for the landing and shipping of passengers' baggage and the passing of the same through the Custom House; and for the landing, shipping, and clearing of parcels forwarded by Her Majesty's or other mails, or by other regular packets and passenger vessels. When any baggage or parcels are made over to an Officer of Customs for the purpose of being landed, a fee of such amount as the local Government shall from time to time direct, shall be chargeable thereon, as compensation for the expense and trouble incurred in landing and depositing the same in the Custom House.

Also rules respecting passengers' baggage and mails.

VI. If any dispute shall arise between any Officer of Customs, and any Master or Commander of a vessel, or importer, exporter, owner, or consignee of Goods, or agent, or other person in respect to any matter (not specially provided for by any law for

Appeals how and by whom to be adjudicated.

the time being in force) relating to the importation, exportation, or warehousing of any goods, or to the levy of any Duty or penalty thereon, or to any seizure or forfeiture thereof, the Chief Customs Authority of the Presidency or place in which such dispute shall have arisen shall settle the same, subject to an appeal to the local Government, acting under the general instructions of the Governor-General of India in Council.

Appointment of Officers, Ports, Wharves, Warehouses, &c.

VII. The local Government of every Presidency or place in which Duties of Sea Customs are levied, shall appoint such persons as it may deem proper to exercise the powers conferred, and to perform the duties imposed by this Act. Every person so appointed shall be liable to be suspended or dismissed by the local Government which appointed him.

Local Government to appoint the necessary Officers.

VIII. The local Government may delegate to any Authority within its jurisdiction in the Department of Customs the whole or any portion of the powers vested in it by the last preceding Section. Every subordinate Officer who is appointed by virtue of such delegated power, shall be liable to be suspended or dismissed by the Authority which appointed him.

Local Government may delegate its powers to other Customs authority. Subordinate Officers liable to be suspended or dismissed by the authority appointing them.

IX. At any Port or place at which there is no Officer in charge of a Custom House, the Collector of Revenue of the District and the Officers subordinate to such Collector shall be deemed to be the proper Officers for the performance of all duties required by this Act to be performed by an Officer in charge of a Custom House and other Officers of Customs.

The Collector of Land Revenue to perform duties of Customs Officer, where there is no separate Customs Officer.

X. The local Government of any Presidency or place may from time to time declare by notice in the Official Gazette the places within such Presidency or place which alone shall be Ports for the shipment and landing of goods; and may declare the limits of such Ports; and may appoint proper places therein to be wharves for the landing and shipping of goods; and may declare the bounds and extent of any such wharf; and may from time to time alter the limit of any Port or wharf; and may alter the name thereof. Every Port and wharf which shall have been declared and appointed, or which shall be existing as such, at the date on which this Act shall come into operation, shall continue to be such Port or wharf until the local Government shall otherwise declare by notice in the Official Gazette.

Local Government may from time to time appoint Ports and wharves for shipment and landing, and may alter, &c.

Existing Ports and wharves to continue in use until otherwise ordered.

XI. The Governor General of India in Council may from time to time declare, by notice in the Official Gazette, that any Port in British India shall be a Free Port at which no Duties of Customs shall be levied on the importation or exportation of goods by Sea.

Governor-General in Council may declare Free Ports.

XII. The Governor-General of India in Council may from time to time declare by notice in the Official Gazette that any Port on the Continent of India, though such Port be situated beyond British India, shall be regarded as a British Indian Port for the purposes of Section XVIII, of Section CXLI, and of Sections CXLIX to CLX of this Act, in so far as the said Sections or any of them are capable of being applied with respect to such Port; and may in like manner from time to time by notice in the Official Gazette revoke or suspend the operation of any such declaration. So long as any such declaration shall be in force in respect to any Port, goods exported thereto from any Port in British India, or imported therefrom at any Port in British India, shall, as regards warehousing, drawback, and all other matters for which provision is made in any part of this Act, be treated in all respects like similar goods exported from one Port in British India to another such Port, or imported at one Port in British India from another such Port.

Governor-General may declare that an Indian Port not in British India shall be regarded as a British Indian Port for certain purposes.

XIII. If any goods be landed or shipped, or if an attempt be made to land or ship any goods, or if any goods be brought into any bay, river, creek, or arm of the sea for the purpose of being landed or shipped at any Port or place, which, at the date of such landing, shipment, attempt, or bringing, shall not have been declared to be or shall not be existing as a Port for the landing and shipment of goods, such goods shall be liable to confiscation, together with any ship, boat, carriage, or other means of conveyance engaged in such landing or shipment, or attempt to land or ship, or bringing for the purpose of landing or shipment.

Penalty for landing or shipping goods at unauthorized Port, &c.

XIV. The local Government of any Presidency or place may from time to time declare by notice in the Official Gazette, that any Port or place within such Presidency or place shall be a Warehousing Port or place for the purposes of this Act; and every Port which, at the date on which this Act shall come into operation, shall have been declared to be or shall be existing as a Warehousing Port, shall continue to be a Warehousing Port under this Act, until the local Government shall otherwise declare by notice in the Official Gazette.

Local Government may declare Warehousing Ports.

Existing Ports to continue in use until otherwise ordered.

XV. In any Warehousing Port or place the Chief Customs Authority of the Presidency or place may from time to time approve, appoint, or license Warehouses or places of security wherein goods may be deposited without payment of Duty on the first entry thereof; and every Warehouse which, at the date on which this Act shall come into operation, shall have been approved, appointed, or licensed as such shall continue to

Approval, appointment, and licensing of Warehouses.

Existing warehouses to continue in use until otherwise ordered.

be a Warehouse under this Act until otherwise ordered by such Chief Customs Authority.

LEVY OF AND EXEMPTION FROM CUSTOMS DUTIES.

Import Customs.

XVI. Duties of Customs shall be levied on goods imported by Sea into any Port in British India, not being a Free Port, from any Foreign Port or place, at such rates and with such exemptions as may be prescribed by any law for the time being in force.

Export Customs.

XVII. Duties of Customs shall be levied on goods exported by Sea from any Port in British India, not being a Free Port, to any Foreign Port or place, at such rates and with such exemptions as may be prescribed by any law for the time being in force.

No Duties on goods carried from one Indian Port to another Indian Port not being a Free Port.

Provisoas to Opium, Salt, and Spirits.

XVIII. No Duties of Customs shall be levied on goods carried by Sea from any Port in British India, not being a Free Port, to any other Port in British India, not being a Free Port. Provided that nothing in this Section shall apply to Opium or Salt, or to Spirits manufactured after the English method.

Local Government may in certain cases authorize exemption from payment of Duty.

XIX. It shall be lawful for the local Government to authorize the Chief Customs Authority of any Presidency or place, to exempt by special order, from the payment of Duty, under stated circumstances of an exceptional nature, any goods on which Duties of Customs are directed to be levied by any law for the time being in force.

Baggage in actual use.

XX. It shall be lawful for the Officer in charge of a Custom House to pass free of Duty at his discretion any baggage in actual use; and for this purpose to determine, subject to such general rules as may from time to time be made under Section IV of this Act, whether any goods shall be treated as baggage in actual use, or as goods subject to Duty.

GENERAL PROVISIONS.

Prohibitions and restrictions.

XXI. The importation into or exportation from British India of the goods enumerated in the following Clauses is prohibited:

1. Any book printed in infringement of any law in force in British India on the subject of copyright, when the proprietor of such copyright, or his agent, shall have given to the Chief Customs Authority of the Presidency or place a notice in writing that such copyright subsists, and a statement of the date on which it will expire.

2. False or counterfeit coin; or coin which purports to be Queen's coin of India, but is not of the established standard in weight or fineness.

3. Any obscene book, pamphlet, paper, drawing, painting, representation, figure, or article.

Importation of Arms and Ammunition prohibited without License.

XXII. The importation into British India of Arms or Ammunition, except under a license from the Governor-General of India in Council, or from some Officer authorised in that behalf by the Governor-General of India in Council, is prohibited. Nothing in this

Proviso.

Section shall apply to fowling pieces and sporting powder *bonâ fide* imported by any person in reasonable quantities for his own private use.

Governor-General may prohibit or restrict importation or exportation of Goods.

XXIII. It shall be lawful for the Governor General of India in Council from time to time by notice in the Official Gazette to prohibit or restrict the importation or exportation of any particular class of goods.

Goods imported or exported contrary to prohibition liable to confiscation.

XXIV. If any goods, the importation or exportation of which is prohibited or restricted, or shall hereafter be prohibited or restricted, be imported into or exported from British India contrary to such prohibition or restriction; or if any attempt be made so to import or export any such goods; or if any such goods be found in any package produced to any Officer of Customs as containing no such goods; or if any such goods or any goods subject to a Duty or restriction, in respect of importation or exportation, be found either before or after landing or shipment to have been concealed in any manner on board of any vessel within the limits of any Port in British India; or if any goods, the exportation of which is or shall be prohibited or restricted, be brought to any wharf in order to be put on board of any Vessel for exportation contrary to such prohibition or restriction,—such goods together with any goods which shall be found packed with or used in concealing them shall be liable to confiscation; and any person concerned in any such offence, shall be liable to a penalty not exceeding three times the value of the goods, or not exceeding one thousand Rupees.

Importation, exportation, and warehousing.

XXV. It shall be lawful to import into, or to export from, British India any goods, the importation or exportation of which is not prohibited or restricted by any law or notice of the Governor-General of India in Council, for the time being in force; and any dutiable goods, the importation and warehousing of which is not prohibited or restricted by any such law or notice, may under the rules for the warehousing of goods in force at the Port of importation, be warehoused without payment of Duty on the first entry thereof.

Owner, &c., to declare real value of goods in bill of entry or clearance, and if necessary, to produce invoice, &c.

XXVI. On the importation into, or exportation from, any Port in British India of any goods not liable to Duty, or liable to fixed Duties according to weight or quantity only, or to Duties on fixed Tariff valuations, the owner, consignee, importer, exporter, or agent of such goods shall, in his bill of entry or shipping bill, truly declare their real value to the best of his knowledge and belief. And in case of doubt, it shall be lawful for the Officer in charge of the Custom House to require any such person or any other person who shall be in possession of any invoice, broker's note, policy of insurance or other document, whereby the value of any such goods can be ascertained, to produce the same, and to furnish any information relating to the value of such goods which it shall be in his power to furnish. And it shall thereupon be the duty of such person to produce any such document or to furnish any such information so required by such Officer.

Undervalued goods how to be dealt with.

XXVII. If, upon the examination of any goods entered for Duty and chargeable with Duty upon the value thereof, but for

which a specific value has not been fixed by the Local Government, with the sanction of the Governor-General of India in Council, it shall appear to an Officer of Customs that such goods are properly chargeable with a higher rate or amount of Duty than that to which they would be subject, according to the value thereof as stated in the bill of entry or shipping bill, it shall be lawful for such Officer to detain such goods. In every such case the detaining Officer shall forthwith give notice in writing, to the person entering the goods, of their detention and of the value thereof as estimated by him; and the Officer in charge of the Custom House shall, within two clear working days after such detention, or within such reasonable period as may with the consent of the parties be arranged, determine either to deliver such goods on the entry of such person, or to retain the same for the use of Government. If the goods be retained for the use of Government, the Officer in charge of the Custom House shall cause the full value at which such goods were entered to be paid to the person entering the same, in full satisfaction for such goods, in the same manner as if such goods had been transferred by ordinary sale, and shall then cause the goods to be sold by public auction after due notice in the Official Gazette. If the proceeds, arising from such sale shall exceed the sum paid to the person entering the goods, together with the Duty to which the goods are liable, and all charges incurred by Government in connection with them, a portion not exceeding one-half of the overplus shall, at the discretion of the Chief Officer of Customs of the Port, be payable to the Officer who detected the undervaluation of the goods. Nothing in this Section shall prevent the Chief Officer of Customs of the Port, when he shall have reason to believe that any such undervaluation was solely the result of accident, from permitting the person entering the goods, on his application for that purpose, to amend such entry, as regards valuation, on payment of such increased rate of Duties, or on such other terms as he may determine. When goods are retained under this Section on account of Government, the Duties payable thereon shall in no case be levied from the person entering such goods.

Goods brought to be passed through the Custom House for importation or exportation, to correspond in all particulars with description given of them in the application to pass.

XXVIII. If it be found, when any goods are entered at or brought to be passed through a Custom House either for importation or exportation, that the packages in which they are contained differ widely from the description given in the entry or application for passing them; or that the contents thereof have been wrongfully described in such entry or application as regards the denominations, characters, or circumstances according to which such goods are chargeable with Duty, or are being imported or exported; or that the contents of such packages have been wilfully mis-stated in regard to sort, quality, or quantity; or that goods not stated in the entry or application have been fraudulently concealed in or mixed with the articles specified therein, or have been packed to deceive the Officers of Customs, such packages, together with the whole of the goods contained therein, shall be liable to confiscation.

Date of importation.

XXIX. If upon the first levying, repealing, enhancement, or reduction of any Duty, or upon any change of any fixed valuation for Duty, or upon the first permitting, prohibiting, or restricting of any importation, it shall become necessary to determine the exact date on which an importation of goods had effect, such date shall be deemed to be that on which the goods were actually entered for home consumption at the Custom House.

Date of exportation.

XXX. If, in like manner, it shall become necessary to determine the exact date on which an exportation of goods had effect, such date shall be deemed to be that on which the goods were actually entered outwards at the Custom House.

Re-imported articles of country produce to be deemed Foreign.

XXXI. If goods produced or manufactured in British India be imported into any Port in British India from any Foreign Port or place, such goods shall be treated as Foreign goods, and shall be liable to all the Duties, conditions, and restrictions to which Foreign goods of the like kind and value are liable on the first importation thereof.

Proviso.

Provided that if such importation shall take place within three years after the exportation of such goods, and it shall be proved to the satisfaction of the Officer in charge of the Custom House that the property in such goods has continued in the person by whom or on whose account they were exported, the goods may be entered as Indian goods, in such manner as the Chief Customs Authority of the Presidency or place shall, from time to time, direct. Goods, for which any drawback of Excise shall have been received on exportation, shall in all cases be treated as Foreign goods, unless the Chief Customs Authority of the Presidency or place shall in any case otherwise direct by special order.

Stations may be appointed for Customs Officers to board and also land from ship.

XXXII. The Chief Customs Authority of any Presidency or place may, from time to time, appoint in any Port in British India, stations or places at which vessels arriving at, or departing from, such Port, shall bring to for the boarding or landing of Officers of Customs, and may direct at what particular place in any such Port, small vessels, not brought into Port by Pilots, shall be required to anchor or moor. The Chief Officer of Customs of any such Port may, at any time, station Officers of Customs on board of any vessel, while such vessel remains within the limits of the Port.

Penalty for infraction.

Any person infringing any rule or order made under this Section by the Chief Customs Authority of any Presidency or place, or by the Chief Officer of Customs of any Port, shall be liable to a penalty not exceeding five hundred Rupees.

IMPORTATION.

Places may be fixed by the local Government beyond which inward bound vessels are not to proceed until a Manifest has been delivered.

XXXIII. It shall be lawful for the local Government of any Presidency or place, by notice in the Official Gazette, to fix a place in any River or Port, beyond which place it shall not be lawful for any vessel, whether laden or in ballast, arriving from any Foreign Port or place, to pass, until the Master or Commander thereof shall have delivered to the Pilot, Officer of Customs, or other person duly authorized to receive the same, a Report or Manifest containing a true specification of all goods imported in such vessel with

such particulars (as to the name, nation, tonnage, cargo, and Ports of lading of such vessel) and made out in such form as shall, from time to time, be directed by the Chief Customs Authority of the Presidency or place in which such River or Port is situated.

On failure, Master to be liable to penalty of 1,000 Rupees.

XXXIV. If, in any River or Port wherein a place has been so fixed by the local Government, the Master or Commander of any vessel arriving from a Foreign Port or place shall wilfully omit, before passing beyond such place, to deliver a Report or Manifest in the form and containing the particulars indicated in the last preceding Section, in so far as they are applicable to his ship, cargo, and voyage; or if any Report or Manifest so delivered shall not contain a true specification of all goods imported in in such vessel, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

Penalty for failure to report when vessel anchors below reporting Station, or to deliver a Manifest of the Cargo.

XXXV. If, in any River or Port wherein a place has been fixed by the local Government under Section XXXIII of this Act, the Master or Commander of any vessel arriving from any Foreign Port or place shall remain outside or below the place so fixed, such Master or Commander shall, nevertheless, so soon as the vessel shall anchor, deliver to the Pilot, Officer of Customs, or other person authorized to receive the same, a Report or Manifest as provided in the said Section. If any Master or Commander so remaining outside or below any such fixed place, shall wilfully omit, for the space of twenty-four hours after anchoring, to deliver his Report or Manifest, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

Penalty for not delivering Report or Manifest within 24 hours after anchoring.

XXXVI. If, after any vessel arriving from any Foreign Port or place shall have entered any Port in British India at which a Custom House is established, and in which a place shall not have been fixed under Section XXXIII of this Act, the Master or Commander of such vessel shall wilfully omit, for the space of twenty-four hours after anchoring, to deliver as required by that Section his Report or Manifest to the Pilot, Officer of Customs, or other person authorized to receive the same, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

Penalty for Pilot, &c., not receiving Report or Manifest.

XXXVII. If any Pilot, Officer of Customs, or other person authorized to receive a Report or Manifest from any Master or Commander of a vessel, shall refuse so to do, he shall, in every such case, be liable to a penalty not exceeding five hundred Rupees.

Penalty for vessel removing from place of mooring or unlading without due authority.

XXXVIII. If any vessel arriving from any Foreign Port or place at any Port in British India, shall, after having come to its proper place of mooring or unlading, remove from such place, except with the authority of the Master Attendant or Harbour Master, obtained in accordance with the provisions of Act XXII of 1855 *(for the regulation of Ports and Port-dues)*, directly to some other place of mooring or unlading, the Master or Commander of such vessel shall, in every such case, be liable to a penalty not exceeding one thousand Rupees, and the vessel shall not be allowed to enter until the penalty is paid.

Station may be appointed for Officers of Customs to board vessels arriving from Foreign Ports.

XXXIX. It shall be lawful for the Chief Customs Authority of any Presidency or place to appoint stations at which any vessel, arriving at any Port in such Presidency or place from any Foreign Port or place, may be required to bring to for the boarding of such vessel by an Officer of Customs deputed by the Officer in charge of the Custom House at such Port.

Penalty for not bringing to at boarding Station.

XL. If the Master or Commander of any vessel arriving at any Port in British India from any Foreign Port or place shall, when so required under the last preceding Section, fail to bring to at any such station as shall have been appointed by the Chief Customs Authority of the Presidency or place for the boarding of vessels by an Officer of Customs, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

Officer in charge of Custom House may depute Officers of Customs to board ships.

XLI. It shall be competent to the Officer in charge of the Custom House at any Port in British India at any time to depute at his discretion one or more Officers of Customs to board any vessel arriving at such Port. Every Officer of Customs so sent, shall remain on board of such vessel by day and by night until it be otherwise ordered by the Officer in charge of the Custom House. Provided that it shall be competent to the Officer in charge of the Custom House to direct, whenever he may see fit so to do, and on such conditions as he may see fit to impose, that the discharge of cargo may take place without the presence of an Officer of Customs.

Proviso.

Penalty for refusing to receive Officer of Customs on board.

XLII. Every Master or Commander of a vessel, who shall refuse to receive on board an Officer of Customs deputed as above provided, shall be liable to a penalty not exceeding five hundred Rupees for each day during which such Officer shall not be received on board; and the vessel shall not be allowed to enter until the penalty is paid.

Accommodation of Officers.
Penalty.

XLIII. Every Master or Commander of a vessel, who is bound to receive on board an Officer of Customs, shall also be bound to receive on board one servant of such Officer, and to provide such Officer and servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water, and with the means of cooking on board. If any Master or Commander shall wilfully disobey the directions contained in this Section, he shall in every such case be liable to a penalty not exceeding five hundred Rupees.

Officers of Customs to have free access to every part of the ship, and may seal and secure goods. Officer in charge of Custom House may authorize search and opening of locks.

XLIV. Every Officer of Customs, deputed as above provided on board of any vessel, shall have free access to every part thereof, and shall have power to fasten down any hatchway or entrance to the hold, and to mark any goods before landing, and to lock up, seal, mark, or otherwise secure any goods on board of such

vessel. If any box, place, or closed receptacle in any such vessel be locked, and the keys be with-held, such Officer shall report the same to the Officer in charge of the Custom House, who may thereupon issue to the Officer on board, or to any other Officer under his authority, a written order to search; and, on production of such order, it shall be competent to the Officer bearing the same to require that any place, box, or closed receptacle in such vessel be opened in his presence; and, if it be not opened upon his requisition, to break the same open; and any goods that shall be found concealed therein, and that shall not be duly accounted for to the satisfaction of the Officer in charge of the Custom House, shall be liable to confiscation.

Penalty for concealment of goods.

XLV. If any Master or Commander of a vessel shall refuse to allow such vessel or any box, place, or closed receptacle in such vessel to be searched when so required by an Officer of Customs bearing a writen order to search; or if an Officer of Customs shall place any lock, mark, or seal upon any goods, and such lock, mark, or seal shall be wilfully opened, altered, or broken, before due delivery of such goods; or if any such goods shall be secretly conveyed away; or if any hatchway or entrance to the hold, after having been fastened down by an Officer of Customs, shall be opened without his permission, in every such case the Master or Commander of such vessel shall be liable, upon conviction before a Magistrate, to a penalty not exceeding one thousand Rupees.

Penalty for Masters resisting search, &c.

XLVI. No vessel arriving in any Port in British India from any Foreign Port or place, shall be allowed to break bulk until a Report or Manifest shall have been delivered as hereinbefore provided; nor until a copy of such Report or Manifest, together with an application for entry inwards, shall have been presented to the Officer in charge of the Custom House, and order shall have been given thereon by such Officer for the discharge of the cargo. The Officer in charge of the Custom House may refuse to give such order, until any Port-clearance, cockett, or other paper, which he shall know, or have reason to believe, had been granted at the place from which the vessel is stated to have come, shall likewise have been delivered to him. Nothing in this Section shall prevent an Officer in charge of a Custom House from granting, on receipt of the original Report or Manifest, and prior to the entry of the vessel at the Custom House, a special pass, under such rules as shall from time to time be prescribed by the Chief Customs Authority of the Presidency or place, for the unshipping of Bullion or Treasure.

Bulk not to be broken until ship is entered at Custom House, and bills of lading, &c., delivered.

XLVII. The Master or Commander of every vessel arriving from any Foreign Port or place shall, at the time of applying for entry inwards at any Port in British India, deliver to the Officer in charge of the Custom House, if required so to do, the bill of lading or a copy thereof for every part of the cargo laden on board, and shall answer all such questions relating to the vessels, cargo, crew, and voyage as shall be put to him by such Officer. If any such bill of lading or copy thereof shall be false; or if any such bill of lading or copy shall have been altered with fraudulent intent; or if the goods expressed in any such bill of lading or in any bill of lading of which a copy shall be so produced shall not have been *bonâ fide* shipped on board of such vessel; or if any such bill of lading so produced, or any bill of lading of which a copy shall be so produced by any such Master or Commander shall not have been made previously to the departure of the vessel from the place where the goods expressed in such bill of lading were shipped; or if any part of the cargo shall have been staved, destroyed, or thrown overboard, or if any package be opened, and such part of the cargo or such package be not accounted for to the satisfaction of the Officer in charge of the Custom House; in every such case the Master or Commander shall be liable to a penalty not exceeding one thousand Rupees.

Master or Commander to deliver Bill of lading, &c., to Officer in charge of Custom House.

Penalty for false entry, or report, &c.

XLVIII. No goods shall be allowed to leave any vessel, unless they be duly entered in the Report or Manifest of such vessel. If any goods be found on board in excess of those entered in the Report or Manifest, or not corresponding with the specification therein contained, the fact shall be reported by the Officer of Customs on board, and all such goods shall be liable to confiscation, or to be charged with such increased rates of Duty as the Chief Customs Authority of the Presidency or place shall direct.

No goods to leave ships until entry of ship is made. Goods not agreeing in description and quantity as declared in the Manifest how to be dealt with.

XLIX. If any goods entered in the Report or Manifest shall not be found on board of the vessel, or if the quantity found be short, and if such deficiency be not accounted for to the satisfaction of the Officer in charge of the Custom House, the Master or Commander of such vessel shall be liable, in addito full Duty, to a penalty not exceeding twice the amount of Duty chargeable on the missing or deficient goods, if they be capable of being assessed therewith; or if they be not, to a penalty not exceeding five hundred Rupees for every missing or deficient package of unknown value.

Penalty for not being able to account for missing or deficient package, &c.

L. Nothing contained in the two Sections last preceding shall be construed to prevent any Officer in charge of a Custom House from permitting the Master or Commander of any vessel to amend any obvious error, or to supply any omission resulting from accident or inadvertence, by furnishing an amended or supplementary Report or Manifest. But the receiving of such amended or supplementary document shall always be discretionary with the Officer in charge of the Custom House; who, if he decide to receive any such amended or supplementary Report or Manifest, may levy thereon such fee as the Chief Customs Authority of the Presidency or place shall from time to time direct.

Amendment of obvious errors, &c.

LI. A period of fifteen working days after the entry of a vessel not exceeding 600 tons, or such other period as the Officer in charge of the Custom House shall direct, shall be allowed (without charge for the Officer of Customs) for the landing of

Consequence of exceeding period for landing Import Cargo.

import cargo from such vessel. One additional day shall in like manner be allowed for every 50 tons in excess of six hundred. If the period occupied in the landing of import cargo be in excess of that so allowed, the vessel shall be charged with the expense of the Officer of Customs at a rate not exceeding five Rupees per diem (Sundays and holidays excepted) for such excess period.

Goods to be landed within fifteen working days of the entry of the vessel.

LII. If the importer, owner, or consignee of any goods (except such as shall have been declared by the Master or Commander as not to be landed), or the agent of such importer, owner, or consignee, shall not land such goods within fifteen working days after the entry of the vessel importing the same, or within such further period as the bill of lading of such vessel shall specify, the Master or Commander of the vessel, or the Officers of Customs on the application of such Master or Commander, may then carry such goods to the Custom House; and the Officer in charge of the Custom House shall thereupon be bound to take charge of, and to grant receipts for such goods; and, if notice in writing shall have been given that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, such Officer shall be bound to hold such goods until the freight, primage, duties, and other charges to which such goods are liable, shall be paid.

Proviso in case of goods being landed in time, with exception of only a small quantity.

LIII. If the cargo of any vessel, with the exception of a small quantity only of goods, shall have been landed within such period of fifteen days or such further period as the bill of lading shall specify, the Officers of Customs may, on the application of the Master or Commander of such vessel, direct that such remaining goods shall forthwith be carried in like manner to the Custom House.

Effect of not discharging Cargo in any earlier period specified in the bill of lading.

LIV. If any earlier period than fifteen working days after the entry of any vessel is specified in the bill of lading of such vessel for the discharge of her cargo or any part thereof, and if the importer, owner, or consignee of such cargo, or the agent of such importer, owner, or consignee, shall not land the same within such specified period, the Master or Commander of such vessel or the Officers of Customs on the application of such Master or Commander may then carry such goods to the Custom House; and the Officer in charge of the Custom House shall thereupon be bound to take charge of and to grant receipts for such goods; and if notice in writing shall have been given that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, such Officer shall be bound to hold such goods until the freight, primage, duties, and other charges to which such goods are liable, shall be paid.

Goods may be landed at any time after arrival, with consent.

LV. At any time after the arrival of any vessel the Officer in charge of the Custom House may, with the consent of the Master or Commander of such vessel, cause any small package or parcel of goods to be carried to the Custom House, there to remain for entry in charge of the Officers of Customs during the remainder of the working days allowed under the provisions of this or any other Act relating to Customs, for the landing of such package or parcel. If any package or parcel so carried to the Custom House shall remain unclaimed, on the expiration of the number of working days so allowed for its landing, or at the time of the clearance outwards of the vessel from which it was landed, the Master or Commander may give such notice as is provided in Section LII of this Act, and the Officer in charge of the Custom House shall thereupon be bound to hold such package or parcel as provided in the said Section.

Consequence of non-payment of Duties within four months after entry of vessel.

LVI. If the Duties chargeable upon any goods carried to the Custom House under the provisions of any of the four Sections last preceding, together with the freight, primage, charges of landing and removal, rent and other charges, to which such goods shall be liable, shall not be paid within four months from the date of entry of the vessel, or if such goods shall not be duly warehoused within such period, such goods may, after due notice in the Official Gazette, be sold by public auction, and the proceeds thereof shall then be applied; first, to the payment of freight, primage, and general average; next, to the payment of Duties; and then to the payment of other charges. The overplus, if any, shall be paid to the importer, owner, or consignee of the goods or to his agent on his application for the same; provided that such application be made within one year from the sale of the goods, or that good reason be shewn why such application was not so made. If any such goods be of a perishable nature, the Officer in charge of the Custom House may at any time direct the sale thereof, and shall apply the proceeds in like manner. Nothing in this Section shall be held to authorize the passing for home consumption of any dutiable goods without payment of Duties of Customs thereon.

Goods not cleared within two months from the date of landing to be sold.

Disposal of proceeds.

LVII. If any goods be not cleared for home consumption or for warehouse within two months from the date of landing of such goods, or within such further period as the Officer in charge of the Custom House shall direct, such goods may, after due notice in the Official Gazette, be sold by public auction, and the proceeds thereof shall then be applied to the payment of Duties and other charges. The overplus, if any, shall be paid to the importer, owner, or consignee of the goods or to his agent on his application for the same; provided that such application be made within one year from the date of the sale of the goods, or that good reason be shewn why such application was not so made.

Goods landed on Sundays, and other Holidays, unless with permission, liable to confiscation.

LVIII. Except with the written permission of the Officer in charge of the Custom House no goods, with the exception of passengers' baggage, shall on any Sunday, or on any Holiday or day on which the discharge of cargo is or shall be prohibited by the Chief Customs Authority of the Presidency or place, be discharged from any vessel arriving at any Port in British India from any Foreign Port or place; nor, except with such written permission, shall any goods be so discharged on any day, except between such hours as the Chief Customs Authority shall, from time to time, appoint by notice in the Official Gazette; nor without the presence or authority of an Officer of Cus-

toms. Any Master or Commander of a vessel who shall cause or suffer any goods to be removed contrary to any of the provisions of this Section, shall in every such case be liable to a penalty not exceeding one thousand Rupees; and all goods so unauthorizedly removed, shall be liable to confiscation.

Penalty.

LIX. If any goods shall be removed from on board of any vessel for the purpose of being landed and passed for importation, such goods shall be forthwith removed to and landed at the wharf or other place appointed for the landing of such goods. If such goods be not so removed, or landed, or if the boat containing such goods be found out of the proper track between the vessel and such wharf or other proper place of landing, and such deviation be not accounted for to the satisfaction of the Officer in charge of the Custom House, such goods, together with any vessel or boat employed in removing them, shall be liable to confiscation

Goods removed from importing ship to be forthwith landed.

Penalty for not so doing.

LX. No goods, which shall have been discharged from any vessel under the authority of an Officer of Customs, shall be landed except at the wharf or other place appointed for the landing of such goods. No goods which shall have been discharged into any boat for the purpose of being landed shall, previously to their being landed, be trans-shipped into any other boat without the permission of an Officer of Customs. Any Goods landed or trans-shipped contrary to the provisions of this Section shall be liable to confiscation.

Goods landed at any other except appointed wharves and places, &c.

LXI. When any goods shall be sent from on board of any vessel for the purpose of being landed and passed for importation, there shall be sent with each boat-load, or other separate despatch, a boat-note specifying the number of packages so sent, and the marks and numbers or other description thereof. Each boat-note shall be signed by an Officer of the vessel, and likewise by the Officer of Customs on board, if any such Officer be on board. If any goods sent to be landed be found without a boat-note in any boat proceeding to land, such goods shall be liable to confiscation; or the person by whose authority the goods are being landed, or the person in charge of the boat, if it appear that the fault was with him, shall be liable to a penalty not exceeding twice the amount of Duty leviable on the said goods.

Goods landed without a boat-note liable to confiscation.

And person in fault in the case to penalty.

LXII. The importer, owner, or consignee of any goods liable to Duties of Customs, and intended to be delivered for home consumption on the landing thereof from the importing ship, or the agent of such importer, owner, or consignee, shall make entry of such goods by delivering to the Officer in charge of the Custom House a Bill of Entry thereof in such form and containing such particulars as may, from time to time, be directed by the Chief Customs Authority of the Presidency or place. The particulars of such entry shall correspond with the particulars given of the same goods and packages in the Report or Manifest of the ship. Whenever the value of any goods is required to be stated in the entry, the importer, owner, or consignee, or his agent, shall subscribe a declaration of the truth of such value at the foot of such entry. Provided that, if the importer, owner, or consignee, or his agent, shall make a declaration before the Officer in charge of the Custom House to the effect that he is unable, from want of full information, to state the value or contents of any case, package, or parcel of goods, then the Officer in charge shall permit him, previous to the entry thereof, to open such case, package, or parcel and examine the contents in presence of an Officer of Customs. Except as provided in Section XXVII of this Act for cases of obvious error, no re-valuation of goods assessed for Duty on the declared value thereof shall be allowed after such goods shall have been removed from the Custom House.

Entry for home consumption.

LXIII. If, without entry duly made, any goods shall be taken or passed out of any Custom House or Wharf, the person so taking or passing such goods shall in every such case be liable to a penalty not exceeding five hundred Rupees. Provided that no entry shall be required in respect of passengers' baggage, which may be examined, landed, and delivered under such rules as shall from time to time be made under Section IV of this Act by the Chief Customs Authority of the Presidency or place. Any prohibited or dutiable goods found, either before or after landing, concealed in any such baggage, together with the other contents of the package in which they are found, shall be liable to confiscation.

Penalty for goods being delivered without entry.

Proviso as to passengers' baggage.

LXIV. If, after any goods have been landed and before they have been passed through the Custom House, the importer, owner, or consignee, or his agent, or any one acting on his behalf, removes or attempts to remove them, with the intention of defrauding the revenue, such goods shall be liable to confiscation; or, if the goods cannot be recovered, the owner shall be liable, in addition to full Duty, to a penalty not exceeding twice the amount of such Duty if the goods be capable of being assessed therewith; or, if they be not, to a penalty not exceeding one thousand Rupees for every missing or deficient package of unknown value.

Penalty for goods being removed after landing and before due entry.

LXV. No claim for any abatement or refund of Duty on account of damage alleged to have been sustained before entry, shall be allowed in respect of any goods imported into any Port in British India, unless such claim be made in writing, and the damaged condition of such goods be ascertained and certified, on the first examination thereof, by a Custom House Appraiser, or by such other person as the Officer in charge of the Custom House shall appoint for the purpose.

Claims to abatement of Duty on account of damage.

LXVI. Goods, the damaged condition of which is ascertained and certified to the satisfaction of the Officer in charge of the Custom House, may, after notice in the Official Gazette, be sold by public auction at such time (within thirty days from the date of entry), and at such place, as the Officer in charge of the Custom House shall appoint. The Duty on such goods shall be adjusted on the gross amount realized by their *bonâ fide* sale, as proved by the original ac-

Disposal of damaged goods, and levy of Duty thereon.

count sales, without any abatement or deduction whatsoever, except of so much as represents the Duties payable on the importation thereof. On goods the value of which shall have been fixed under the provisions of Section CLXXIX of this Act, no abatement of Duties shall be allowed, unless they be deteriorated to the extent of one-fifth of their value. No abatement of Duty on account of damage shall be allowed on Wines, Spirits, or Beer, or on any other articles on which Duties are levied on quantity and not on value.

Goods derelict and wreck to be treated as Foreign goods.

LXVII. All goods derelict, jetsam, flotsam, and wreck brought or coming into any Port in British India shall, at all times, be subject to the same Duties to which goods of the like kind are subject on importation at such Port, unless it shall be shewn to the satisfaction of the Officer in charge of the Custom House, that such goods are the produce or manufacture of any country or place, by virtue whereof they are entitled to be admitted Duty free; or that such goods, if liable to Duty, are entitled to an abatement in respect of damage.

Officer in charge of Custom House may, require goods to be weighed or measured on board before landing.

LXVIII. The Officer in charge of the Custom House, whenever he shall see fit, may require that goods brought by Sea, and stowed in bulk, shall be weighed or measured on boardship before landing, and may levy Duty according to the result of such weighing or measurment.

No Duty on portion of import cargo intended for another Port, &c.

LXIX. Any portion of an import cargo intended for another Port, or any ship's stores intended for the home voyage, may be declared by the Master or Commander of any vessel as not to be landed, and may thereupon, with the special sanction of the Officer in charge of the Custom House, be retained on board, and such cargo or ship's stores so retained shall not be subject to the payment of Duty. Provided that all such cargo and ship's stores shall be entered in the Export Manifest of the vessel, as cargo or ship's stores not landed, and on which no Duty has been paid. Nothing in this Section shall prevent the Officer in charge of the Custom House from sealing up, or otherwise securing, if he see reason for so doing, any portion of such cargo or ship's stores during the vessel's stay in Port.

Warehousing.

Deposit of goods in warehouse without payment of Duty.

LXX. It shall be lawful for any person who has imported any goods into any warehousing Port in British India to deposit such goods, without payment of Duty on the first entry thereof, in any public or private warehouse, approved, appointed, or licensed under this Act.

Public Warehouses

LXXI. Every building in any warehousing Port or place which the Chief Customs Authority of the Presidency or place shall from time to time approve or appoint for the purpose, shall be a public warehouse for the reception of goods under this Act. Every public warehouse shall be under the lock and key of a warehouse-keeper appointed by the Chief Officer of Customs of the Port or place in which it is situated. The warehouse-keeper shall, to the extent provided in Sections LXXVI and XCIII of this Act, and not otherwise, be responsible for the charge of all goods deposited in his warehouse and for their due reception therein and delivery therefrom.

Responsibility of Keeper.

Chief Customs Authority to decide what goods are to be warehoused, and on what terms.

LXXII. The Chief Customs Authority of the Presidency or place may from time to time determine in what divisions of any public warehouse, and in what manner, and on what terms, including rates of rent, any goods and what sort of goods, may be deposited without payment of Duty on the first entry thereof. A table of the rates of rent so fixed for every public warehouse shall be placed in a conspicuous part thereof.

And may license private warehouses at any warehousing Port or place.

LXXIII. At any warehousing Port or place, the Chief Officer of Customs of the Port or place shall have power to license private warehouses for the reception of goods under this Act without payment of Duty on the first entry thereof. Every license for a private warehouse so granted shall, unless it be otherwise provided in the license, be liable to be revoked after one month's notice by the Chief Officer of Customs of the Port or place in which such warehouse is situated.

Form of application for license for private warehouses.

LXXIV. Every application for a license for a private warehouse shall be in writing, and shall be drawn up in the form marked A annexed to this Act, or in such other form as shall from time to time be prescribed by the Chief Customs Authority of the Presidency or place, and shall be signed by the applicant.

Form of application for the admission of goods into warehouse.

LXXV. Every application for the admission of goods into any public or private warehouse shall be in writing, and shall be drawn up in the form marked B annexed to this Act, or in such other form as shall from time to time be prescribed by the Chief Customs Authority of the Presidency or place, and shall be signed by the applicant.

No goods to be warehoused without payment of Duty unless assessed for Customs Duty.

LXXVI. No goods shall be warehoused without payment of Duty on the first entry thereof unless such goods shall have been assessed for Customs Duty in like manner as goods intended to be passed for home consumpton. The warehouse-keeper in respect of goods lodged in a public warehouse, and the person who obtained the license in respect of goods lodged in a private warehouse, shall be answerable for the weight or gauge reported by the Custom House Officer who shall have assessed such goods, allowance being made, if necessary, for ullage and wastage as provided in Section XCV of this Act. Nothing in this Section shall interfere with the re-assessment for Duty of warehoused goods on their clearance for home consumption, should an alteration of any Duty or of any fixed valuation for Duty render such re-assessment requisite with reference to the provisions of Section XXIX of this Act.

Warehouse-keeper or bonder to be answerable for weight or gauge.

Saving of the re-assessment of warehoused goods on clearance for home consumption.

Bond under what circumstances to be taken. Form and conditions of bond.

LXXVII. When an application shall have been made for the warehousing of any goods under this Act, and when such goods shall have been assessed for duty as directed in the last preced-

ing Section, the importer, owner, or consignee, or his agent, shall be required to execute a bond dfor the amount of such Duty in the form marke C annexed to this Act, or in such other form as shall from time to time be prescribed by the Chief Customs Authority of the Presidency or place. Every such bond shall relate to the Duties chargeable on the cargo or portion of the cargo of one vessel only.

Terms of bond to be executed.

LXXVIII. Every bond shall be for twice the amount of Duty assessed on the goods to which it relates, and shall stipulate for the payment, on demand, of any sum due on account of any such goods, together with interest on such sum from the date of demand at such rate, not exceeding six per cent: per annum, as shall be fixed by the Chief Customs Authority of the Presidency or place. Every person who shall execute any such bond shall be bound thereby for the payment of all Duties, interest, and charges that shall be claimable on account of the goods, and of penalties incurred for violation of the Customs law in respect to the same.

Period for which goods may remain warehoused under bond.

LXXIX. When any such bond shall have been executed, the goods to which such bond relates shall be allowed to remain in warehouse for a period not exceeding three years, without being liable to the demand of Import Duty.

Penalty for improper carrying into Warehouse.

LXXX. If any goods entered to be warehoused shall be carried into the warehouse, unless with the authority or under the care of the proper Officers of Customs, and in such manner, by such persons, within such time, and by such roads or ways, as such Officers shall direct, such goods shall be liable to confiscation, and the person so carrying them shall be liable to a penalty not exceeding one thousand Rupees.

Goods for warehouse to be sent in charge of Customs Officer with a pass.

LXXXI. When the provisions of Sections LXXV, LXXVI, LXXVII, and LXXVIII shall have been complied with in respect to any goods, such goods shall be forwarded in charge of an Officer of Customs to the warehouse in which they are to be deposited. There shall be sent with the goods a pass, in which the name of the importing vessel, and of the bonder, the marks, numbers, and contents of each package, and the warehouse or place in the warehouse wherein they are to be deposited, shall be specified. On receipt of the goods into the warehouse, the correctness of the pass, if it be correct, shall be duly certified by the proper Officer, and the pass shall be returned to the Officer in charge of the Custom House, after which the warehousing of such goods shall be deemed to have been completed. If any goods entered to be warehoused shall be withheld, or removed from any proper place of examination, before they shall have been examined and certified by the proper Officer, it shall be deemed that such goods have not been duly warehoused, and they shall be liable to confiscation.

Penalty for misdescription of goods.

LXXXII. When goods are passed by tale or by package, the importer, owner, or consignee of such goods, or his agent, shall, for every omission or misdescription thereof, tending to injure the Revenue, be liable to a penalty not exceeding ten times the amount of Duty which might have been lost to Government by such omission or misdescription, unless it shall be proved to the satisfaction of the Officer in charge of the Custom House that the variance was accidental. If the quantity or value of any goods shall have been overstated on importation, the error may be rectified at any time before the warehousing of the goods shall be completed.

Packages, &c., to be marked and numbered before admission into warehouse.

LXXXIII. No package, butt, cask, or hogshead shall be admitted into any public or private warehouse, unless it bear the marks and numbers specified in the pass for its admission. All goods shall be warehoused in the packages, butts, casks, or hogshead in which they shall have been imported, except as provided in Section XCII of this Act. If any such goods be not so warehoused, or if any alteration be made in goods so warehoused, or in the packing thereof, except as provided in the said Section, or if any such goods be removed from the warehouse in which they were originally deposited, except in presence, or with the sanction of the proper Officer, or under the proper authority for their delivery, such goods shall be liable to confiscation.

Penalty for keeper or licensee of a warehouse neglecting to stow goods properly.

LXXXIV. If the keeper of any public warehouse, or the person who has obtained a license for any private warehouse, shall neglect to stow the goods warehoused therein, so that easy access may be had to every package and parcel thereof, he shall for every such neglect, be liable to a penalty not exceeding fifty Rupees.

Penalty for his neglecting to produce goods when required.

LXXXV. If the keeper of any public warehouse, or the person who has obtained a license for any private warehouse, shall fail, on the requisition of any Officer of Customs, to produce any goods which shall have been deposited in such warehouse, and which shall not have been duly cleared and delivered therefrom, he shall, for every such neglect, be liable not only to pay the Duties due on such goods, but also to a penalty not exceeding fifty Rupees in respect of every package or parcel so missing or deficient.

Goods entered to be warehoused, if not duly warehoused, or if concealed or removed, to be confiscated.

LXXXVI. If any goods entered to be warehoused shall not be duly warehoused in pursuance of such entry, or after being duly warehoused shall be fraudulently concealed in or removed from the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment, such goods shall be liable to confiscation.

Officer in charge of Custom House may cause packages lodged in warehouse to be opened and examined.

LXXXVII. The Officer in charge of the Custom House shall have authority at any time to issue his written order to cause any goods or packages lodged in any public or private warehouse to be opened, weighed, or otherwise examined as he shall direct; and after any goods shall have been so opened or examined, to cause the same to be sealed or marked in such manner as to him may seem fit. When any goods shall have been so sealed and marked, after examination, they shall not be again opened without permission from the Officer in charge of the Custom House; and when any such goods shall be opened with the permission of such Officer, the packages shall,

if it shall seem fit to such Officer, again be sealed or marked as before.

Penalty for proprietor or licensee of private warehouses, refusing access to Customs Officers.

LXXXVIII. The Officer in charge of the Custom House, or any Officer deputed by him for the purpose, shall have access to any private warehouse licensed under this Act; and if the person who has obtained a license for any such private warehouse shall not open the same when required so to do, by any Officer entitled under this Act or under any other law to have access thereto, or shall, upon demand made by any such Officer at any time within the hours of business at the Port, refuse access to any such Officer, such person shall be liable to a penalty not exceeding one thousand Rupees, and shall further be liable to have his license forthwith cancelled and withdrawn.

When bond for Duty, on goods in private warehouse deprived of license, shall become due.

LXXXIX. Every bond executed for Duty chargeable on goods deposited in any private warehouse shall become due and may be put in suit for the levy of such Duties and other demands of Customs after seven days shall have passed from the date on which the Officer in charge of the Custom House shall have given notice that the license for such warehouse is withdrawn.

Owners to have access to warehoused goods attended by an Officer of Customs during business hours.

XC. Any importer, owner, or consignee of goods lodged in a public or private warehouse under this Act, or the agent of any such importer, owner, or consignee shall, at any time within the hours of business, have access to his goods in presence of an Officer of Customs, and an Officer of Customs shall be deputed to accompany any such person upon application for the purpose being made in writing to the Officer in charge of the Custom House. When an Officer of Customs is deputed as above, the person making the application shall, if required so to do, pay into the hands of the Officer in charge of the Custom House a sum sufficient to meet the expense of employing a special Officer for this purpose, whenever the Officer in charge of the Custom House shall find it expedient to employ such special Officer.

Penalty for importer or owner of warehoused goods clandestinely gaining access.

XCI. If the importer, owner, or consignee of any warehoused goods, or the agent or any person in the employ of such importer, owner, or consignee, shall clandestinely open any warehouse, or, except in presence of the proper Officer of Customs, gain access to his goods, such importer, owner, consignee, or agent shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

Goods in warehouse may be sorted, re-packed, &c., by owner, &c.

XCII. With the sanction of the Officer in charge of the Custom House, and after such notice given, and under such rules and conditions as the Chief Customs Authority of the Presidency or place shall from time to time prescribe, it shall be lawful for any importer, owner, or consignee of goods, or his agent, either before or after warehousing, to sort, separate, pack, and re-pack any goods and to make such alterations therein as may be necessary for the preservation, sale, shipment, or disposal thereof (such goods to be re-packed in the packages in which they were imported, or in such other packages as the Officer in charge of the Custom House shall permit); and also to fill up any casks of wine, spirits, or beer from any casks of the same secured in the same warehouse; and also to mix any wines of the same sort, erasing from the cask all import brands, unless the whole of the wine so mixed be of the same brand; and also to take such samples of goods as may be allowed by the Officer in charge of the Custom House, with or without entry, and with or without payment of Duty, except as the same may eventually become payable on a deficiency of the original quantity; and after such goods have been so separated and re-packed in proper or approved packages, the Officer in charge of the Custom House may, at the request of the importer, owner, or consignee of such goods, or his agent, cause or permit any refuse, damaged, or surplus goods remaining after such separation or re-packing (or, at the like request, any goods which may not be worth the Duty) to be destroyed, and may remit the Duty payable thereon.

Compensation for loss or injury not admissible, except in case of proved wilful neglect, &c.

XCIII. No importer, owner, or consignee of goods shall be entitled to claim from the Officer in charge of the Custom House, or from any keeper of a public warehouse, compensation for any loss or injury that may occur to such goods while they are being passed into or out of such warehouse, or while they remain therein, unless it shall be proved that such loss or injury was occasioned by the wilful act or neglect of the warehouse-keeper or of an Officer of Customs.

Chief Customs Authority may remit Duties on warehoused goods lost or destroyed, and if goods are damaged, Duty to be levied on actual value.

XCIV. If any goods warehoused or entered to be warehoused, or entered to be delivered from a warehouse, shall be lost or destroyed by unavoidable accident or delay either on board of any vessel, or in landing, or during receipt into the warehouse, or in the warehouse, the Chief Customs Authority of the Presidency or place may remit the Duties due thereon or return them if paid. Provided that, if any goods be so destroyed in a private warehouse, notice thereof be given to the Officer in charge of the Custom House within forty-eight hours after the discovery of such destruction. If goods lodged in a warehouse shall receive damage through unavoidable accident, they shall be re-assessed for Duty according to their actual value, and a new bond for the same shall be executed for the unexpired term of warehousing.

Import Duty to be on the quantity or value registered at time of importation.

XCV. The Import Duty on all goods shall be settled on the quantity or value thereof, as the case may be, registered at the time of importation, without any deduction whatever. Provided that if it shall appear, at the time of clearing any

Proviso as to Wines, Spirits, or Beer.

Wines, Spirits, Beer, or Salt from any warehouse, that a deficiency exists, an allowance (on account of ullage and wastage) shall be made in adjusting the Duties thereon to an extent not exceeding the rates specified below, or in such Table as may from time to time

be prescribed in this behalf by the local Government and notified in the Official Gazette:—

Rates of ullage or wastage in respect to Wines, Spirits, and Beer in cask.

For any time not exceeding	————	6	months	...	2½ per cent.
Exceeding 6 months and not exceeding		12	ditto	...	5 „
Ditto 12 ditto	ditto	18	ditto	...	7½ „
Ditto 18 ditto	ditto	2	years	...	10 „
Ditto 2 years and not exceeding		3	years	...	12½ „

When Salt is warehoused in a Government Golah or Store-house under charge of a Government Officer, Duty of Customs shall be chargeable only on the amount actually cleared.

The rate of wastage to be allowed in adjusting the Duties on Salt warehoused in a private Golah or Store-house, shall be prescribed from time to time by the Local Government and notified in the Official Gazette.

Penalty for deficiencies, if beyond ullage and wastage allowed.

XCVI. If any goods lodged in a private warehouse shall be found to be deficient at the time of delivery therefrom, the person who obtained the license for such warehouse shall, unless the deficiency be accounted for to the satisfaction of the Officer in charge of the Custom House, be liable to a penalty equal to five times the Duty chargeable on the goods so deficient. Provided that nothing in this Section shall apply to any Wines, Spirits, Beer, or Salt the deficiency in which is proved to be due solely to ullage or wastage; and that it shall be competent to the Chief Customs Authority of any Presidency or place to direct, in respect to any such article, and for the purposes of this Section, that allowance be made in any special case for a rate of ullage or wastage exceeding that contemplated in the last preceding Section.

Penalty for excess over registered quantity.

XCVII. If any goods lodged in a private warehouse shall be found to exceed the registered quantity, such excess, unless accounted for to the satisfaction of the Officer in charge of the Custom House, shall be charged with five times the ordinary Duty thereon. When any penalty shall be incurred under this or the last preceding Section, the goods in respect of which such penalty is incurred shall not be removed until the penalty is paid.

Goods not to be removed from warehouse except under application to the Officer in charge of the Custom House.

XCVIII. No goods shall be removed from any warehouse, except after application to the Officer in charge of the Custom House, for permission to pass the goods for exportation by sea to some Foreign Port or place; or for home consumption, in like manner as other goods are passed through the Custom House; or for removal to another warehouse, as provided in Sections CV, CVI, CVII, and CVIII of this Act.

Form of application for removal of goods. Twenty-four hours notice to be given.

XCIX. Application to remove goods from any warehouse shall be made in the form marked D annexed to this Act, or in such other form as the Chief Customs Authority of the Presidency or place may from time to time prescribe. Such application shall ordinarily be made to the Officer in charge of the Custom House, twenty-four hours before it is intended so to remove such goods.

Penalty if goods be taken out of warehouse without entry.

C. If any goods shall be taken out of any warehouse otherwise than as is provided in this Act, the bonder shall forthwith pay the Duties due upon such goods; and every person who shall so take out any goods without payment of Duty, or who shall aid, assist, or be concerned therein, shall, in every such case, be liable to a penalty not exceeding one thousand Rupees. If the person so offending be an Office, of Customs not acting in execution of his duty and be prosecuted to conviction by the importer, owner, or consignee of such goods, no Duty shall be payable in respect of such goods, and any damage so occasioned by such Officer shall, with the sanction of the Chief Customs Authority of the Presidency or place, be repaid by the Officer in charge of the Custom House to such importer, owner, or consignee.

Expenses of carriage, packing, &c., to be borne by owners.

CI. The expenses of carriage, packing, and stowage of goods on their reception into or removal from a warehouse, shall, if paid by the Officer in charge of the Custom House or by the warehousekeeper, be chargeable on the goods, and be defrayed by the importer, owner, or consignee, in like manner as the Duties of Customs.

Payment of rent and warehouse dues. In case of failure goods may be sold, &c.

CII. If goods be lodged in a public warehouse, the importer, owner, or consignee shall further pay monthly, on receiving a bill or written demand for the same from the warehouse-keeper, the rent and warehouse dues. If any such bill for rent or warehouse dues be not discharged within ten days from the date of presentation, the Officer in charge of the Custom House shall have power, in liquidation of such demand, (any transfer or assignment of the goods notwithstanding), to cause to be sold by public auction, after due notice in the Official Gazette, such sufficient portion of the goods as he may select. Out of the proceeds of such sale the Officer in charge of the Custom House shall first satisfy the demand for the liquidation of which the sale was ordered, and shall then pay over the surplus, if there be any, to the importer, owner, or consignee; provided that application for the same be made within one year from the date of the sale of the goods, or that good reason be shewn why such application was not so made.

On goods being removed otherwise than for export, &c., full Duty to be paid.

CIII. If any goods warehoused as provided in this Act, shall be removed or taken from the warehouse, otherwise than for removal to another warehouse as provided in Sections CV, CVI, CVII, and CVIII of this Act, or for exportation by sea to some Foreign Port or place; or if any goods shall not have been cleared from the warehouse and so exported at the expiration of the time during which such goods are permitted by this Act to remain in warehouse, the Officer in charge of the Custom House shall thereupon demand the full amount of Import Duty which is chargeable on account of such goods, together with all charges or penalties due on account of them.

Officer in charge of Custom House may proceed against goods, or under the bond, at his option; and may detain goods and sell after ten days, if the demand be not paid. Disposal of proceeds.

CIV. If any importer, owner, or consignee shall fail to pay any Duty or penalty that shall fall due on account of goods warehoused under this Act, it shall be lawful for the Officer in charge of the Custom House either to proceed upon the bond executed by such importer, owner, or consignee, or to cause such portion as to him shall seem fit of the warehoused goods, on account of

which the Duty or penalty is demanded, to be detained in satisfaction thereof; and if the demand be not discharged within ten days from the date of such detention (due notice thereof being given to the importer, owner, or consignee), the goods so detained shall be liable to be sold by public auction in satisfaction of the demand after due notice in the Official Gazette. The proceeds of any sale so made of goods so detained, shall be written off upon the bond in discharge thereof to the amount received, less the charges of the sale; and if any surplus be obtained from such sale, beyond the amount of the demand, such surplus shall be paid over to the importer, owner, or consignee of the goods; provided that application for the same be made within one year from the date of the sale or that good reason be shewn why such application was not so made. No transfer or assignment of goods shall prevent the Officer in charge of the Custom House from proceeding against such goods in the manner above provided for any demand of Customs Duties or penalty claimed thereon.

Goods may be removed from one warehouse to another, application being made according to prescribed form.

CV. Any importer, owner, or consignee of goods warehoused under this Act, or any agent of such importer, owner, or consignee may, with the permission of the Chief Officer of Customs of the Port, and on such conditions and after giving such security as the Chief Customs Authority of the Presidency or place shall direct, remove goods from one public or private warehouse to another warehouse in the same Port. When any person shall desire so to remove any goods, he shall make application in the form marked E annexed to this Act, or in such other form as the said Chief Customs Authority shall from time to time prescribe.

Bonded goods may be removed from one Port to another.

CVI. Goods warehoused under this Act at any Port or place in British India may in like manner be removed by sea or by inland carriage in order to be re-warehoused at any other Port or place in British India in which the like kind of goods may lawfully be warehoused. Such goods may also again in like manner be removed to any other such Port or place to be there again re-warehoused. When any person shall desire so to remove any goods, he shall make application to the Chief Officer of Customs of the Port or place at which they are warehoused, stating the particulars of the goods to be removed, and the name of the Port or place to which it is intended that they shall be removed, together with such other information, and in such manner and form, as the Chief Customs Authority of the Presidency or place shall from time to time prescribe.

Officers at Port of removal to transmit account of goods to Officers at Port of destination, owner to execute bond for due arrival, &c.

CVII. When permission is granted for the removal of any goods from one warehousing Port or place to another under the last preceding Section, an account containing the particulars thereof shall be transmitted by the proper Officer of the Port or place of removal to the proper Officer of the Port or place of destination, and the person requiring the removal shall enter into a bond, with one sufficient surety, in a sum equal at least to the Duty chargeable on such goods, for the due arrival and warehousing thereof at the Port or place of destination, within such time as the Chief Customs Authority of the Presidency or place shall direct. Such bond may be taken by the proper Officer, either of the Port or place of removal, or of the Port or place of destination, as shall best suit the residence or convenience of the persons interested in such removal. If such bond shall be taken at the Port or place of destination, a certificate thereof, signed by the proper Officer of such Port or place shall, at the time of the entering of such goods, be produced to the proper Officer of the Port or place of removal, and such bond shall not be discharged unless such goods shall be produced to the proper Officer, and duly re-warehoused at the Port or place of destination, within the time allowed for such removal, or shall be otherwise accounted for to the satisfaction of such Officer; nor until the full Duties due upon any deficiency of such goods, not so accounted for, shall have been paid.

Remover may enter into a general bond.

CVIII. It shall be lawful for the Chief Customs Authority of any Presidency or place to permit any person desirous of removing warehoused goods, to enter into a general bond, with such sureties, in such amount, and under such conditions, as such Chief Customs Authority shall approve, for the removal from time to time of any goods from one warehouse to another, either in the same or in a different Port or place, and for the due arrival and re-warehousing of such goods at the Port or place of destination, within such time as the said Chief Customs Authority shall direct.

Goods on arrival at Port of destination to be subject to same laws as goods on first importation.

CIX. Upon the arrival of warehoused goods at the Port or place of destination, they shall be entered and warehoused in like manner as goods are entered and warehoused on the first importation thereof, and under the laws and rules, in so far as such laws and rules can be made applicable, which regulate the entry and warehousing of such last mentioned goods.

Goods brought into one Indian Port, but intended for another Indian Port may be trans-shipped without payment of Duty, on security being given.

CX. When goods are brought in any vessel to any Port in British India and application is made for leave to trans-ship such goods for removal to some other Port in British India, such trans-shipment shall be allowed without the payment of Duty at the Port of trans-shipment, provided that the person requiring such trans-shipment shall enter into a bond, with such security as may be required of him, in a sum equal at least to the Duty chargeable on such goods, for the due arrival and entry thereof at the Port of destination within such time as the Chief Officer of Customs of the Port of trans-shipment shall direct. Such goods shall thereupon be treated in all respects as warehoused goods, removed under the provisions of Sections CVI and CVII of this Act. An Officer of Customs shall, in every case, be deputed to superintend the removal of such goods from vessel to vessel.

On arrival of goods at Port of destination they may, after formal re-warehousing, be entered for exportation or home use on payment of Duties.

CXI. If, on the arrival at the Port of destination, of goods removed under the last preceding Section, the person making the removal shall be desirous forthwith to export such goods by sea to some Foreign Port or place or to pay Duty thereon for home consumption without actually

lodging the goods in the warehouse for which they had been entered, the Officer in charge of the Custom House at such Port of destination may, after all the formalities of entering and examining such goods for re-warehousing shall have been duly performed, permit the goods to be entered and shipped for exportation, or to be entered and delivered for home consumption, upon payment of the Duties due thereon, in like manner as if such goods had been actually lodged in such warehouse. All goods so exported, or for which the Duties have been so paid, shall be deemed to have been duly cleared from the warehouse.

Removal of goods to be noted on the bond, with particulars.

CXII. When any goods warehoused as provided in this Act shall be removed from any public or private warehouse, the Officer in charge of the Custom House shall cause such removal to be noted on the back of the bond. Every note so made shall specify the quantity and description of goods removed, the purposes for which they have been romoved, the date of removal, the name of the person removing them, the number and date of the Export Pass under which they have been taken away, if removed for exportation by sea, or of the Import Pass or order, if removed for home consumption, and the amount of Duty (if any) paid.

A register of bonds to be kept. When the bonds are to be cancelled and returned to the obligee.

CXIII. A register shall be kept of all bonds entered into for Customs Duties on goods warehoused as provided in this Act, and entry shall be made in such register of all particulars specified in the last preceding Section. When the register shall shew that the entire quantity of the goods covered by any bond has been withdrawn from warehouse, either owing to the goods being passed for home consumption on the payment of Duties, or owing to their re-exportation by sea to some Foreign Port or place, and when all charges and penalties which have been incurred on account of such goods shall have been paid, it shall be competent to, and shall be the duty of, the Officer in charge of the Custom House, to cancel such bond, as discharged in full, and to deliver it, so cancelled, to the person who shall have executed or who shall be authorized to receive it.

Time for settlement of Duty on warehoused goods.

CXIV. In no case shall the settlement of Duty on warehoused goods be delayed beyond three years from the date of the first warehousing of the goods in British India.

Provisions relating to private warehouses applicable to Bengal Bonded Warehouse Association.

CXV. All the provisions of this Act relating to private warehouses shall be applicable to all warehouses wherein the Bengal Bonded Warehouse Association shall receive bonded goods.

Exportation.

Permission for entry outwards to be obtained before export cargo is put on Board.

CXVI. No vessel shall be entitled to entry outwards, or to take on Board any part of her export cargo, until a written application shall have been duly made to the Officer in charge of the Custom House by the Master or Commander of such vessel, or by his authorized agent, nor until an order shall have been given thereon by such Officer for such entry or shipment of cargo. Every application made under this Section shall specify the name, tonnage, and nation of the vessel, the name of the Master or Commander, and the name of every place for which cargo is to be shipped. If any goods be taken on board of any vessel at any Port in British India before she shall have been so entered outwards at such Port, the Master or Commander of such vessel shall be liable to a penalty not exceeding one thousand Rupees.

Penalty.

Period allowed for the shipment of export cargo.

CXVII. A period of fifteen working days, after the expiration of the period allowed for discharging import cargo under Section LI of this Act, or such further period as the Officer in charge of the Custom House shall direct, shall be allowed (without charge for the Officer of Customs), for the shipment of export cargo on board of every vessel not exceeding six hundred tons. One additional day shall in like manner be allowed for every fifty tons in excess of six hundred. If the period occupied in the shipment of export cargo be in excess of that allowed, the vessel shall be charged with the expense of the Officer of Customs at a rate not exceeding five Rupees per diem (Sundays and holidays excepted) for such excess period. Due allowance shall in such case be made for any period during which a vessel, after the completion of the discharge of import cargo, and before the commencement of the shipment of export cargo, shall be laid up by the withdrawal of the Officer of Customs upon application from the Master or Commander. If the Master or Commander of any vessel so laid up shall, before application is made by him or his agent for an Officer of Customs to superintend the receipt of cargo, cause or suffer to be put on board of such vessel any goods whatever, such Master or Commander shall be liable to a penalty not exceeding one thousand Rupees, and the goods, if protected by a pass, shall be liable to be re-landed for examination at the expense of the vessel, and if not protected by a pass, shall be liable to confiscation.

Penalty for lading in the absence of Customs Officer.

Goods not to be shipped except on proper days and places, nor until entry and clearance.

CXVIII. Except with the written permission of the Officer in charge of the Custom House, no goods, with the exception of passengers' baggage, shall, on any Sunday, or on any holiday or day on which the shipping of cargo is or shall be prohibited by the Chief Customs Authority of the Presidency or place, be shipped or water-borne to be shipped for exportation from any Port in British India; nor, except with such written permission, shall any goods be so shipped or water-borne to be shipped on any day except between such hours as such Chief Customs Authority shall from time to time appoint by notice in the Official Gazette; nor from any place in any such Port except a wharf duly appointed for such purpose; nor without the presence of the proper Officer of Customs; nor before due entry outwards of the exporting vessel, and of the goods; nor before such goods shall have been duly cleared for shipment. Any person who shall cause or suffer any goods to be shipped or water-borne to be shipped contrary to any of the provisions of this Section shall, in every such case, be liable to a penalty not exceeding one thousand Rupees; and any goods so unauthorizedly shipped or water-borne for shipment, together with any

Penalty for Contravention.

vessel in which they are being so water-borne shall be liable to confiscation.

Customs Officer may open package and examine goods shipped.

CXIX. It shall be lawful for an Officer of Customs to open any package, and fully to examine any goods shipped or brought for shipment at any place in British India.

Officer in charge of Custom House may send Officers of Customs on board of any vessel clearing from Port.

CXX. It shall be competent to the Officer in charge of the Custom House at any Port in British India at any time to send at his discretion one or more Officers of Customs on board of any vessel clearing from such Port. Every Officer of Customs so sent shall remain on board of such vessel by day and by night, until it shall be otherwise ordered by the Officer in charge of the Custom House. Provided that it shall be competent to the Officer in charge of the Custom House to direct, whenever he may see fit so to do, and on such conditions as he may see fit to impose, that the shipment of cargo may take place without the presence of an Officer of Customs.

And may allow shipment without presence of Officer.

Penalty for refusal to receive on board a deputed Officer of Customs.

CXXI. Every Master or Commander of a vessel who shall refuse to receive on board an Officer of Customs deputed as above provided, shall be liable to a penalty not exceeding five hundred Rupees for each day during which such Officer shall not be received on board; and the vessel shall not be allowed to take in cargo until the penalty is paid.

One servant to be received on board with each Officer of Customs.

Accommodation of Officer, &c.

CXXII. Every Master or Commander of a vessel, who is bound to receive on board an Officer of Customs under Section CXX of this Act, shall also be bound to receive on board one servant of such Officer, and to provide such Officer and servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water and with the means of cooking on board. If any Master or Commander shall wilfully disobey the directions contained in this Section, he shall in every such case be liable to a penalty not exceeding five hundred Rupees.

Penalty for refusal to receive and accommodate servant.

Exporter to deliver shipping bill before shipping any goods.

CXXIII. No goods shall be shipped, or waterborne to be shipped for exportation, until the exporter or his agent shall have filled in and delivered to the Officer in charge of the Custom House, or other proper Officer, a shipping bill of such goods in the form marked F. appended to this Act, or in such other form as may from time to time be prescribed by the Chief Customs Authority of the Presidency or place.

On entry outwards bond-note to be given for the shipping and landing.

CXXIV. Before any warehoused goods, or goods subject to Duties of Excise, or goods entitled to drawback of Customs on exportation, or goods exportable only under particular rules or restrictions, shall be permitted to be exported, the exporter or his agent shall, if required so to do, give security by bond in such sum not exceeding twice the Duty leviable on such goods as the Officer in charge of the Custom House shall direct, with one sufficient surety that such goods shall be duly shipped, exported, and landed at the place for which they are entered outwards, or shall be otherwise accounted for, to the satisfaction of such Officer.

Boat-note.

CXXV. When any goods shall be sent for the purpose of being shipped for exportation on board of any vessel, there shall be sent with each boat-load or other separate despatch a boat-note specifying the number of packages so sent and the marks and numbers or other description thereof. Each boat-note shall be signed by the proper Officer of Customs, and shall be delivered to the Officer of Customs who is on board of the vessel on which such goods are to be shipped, if any such Officer be on board. If no such Officer be on board, every such boat-note shall be delivered to the Master or Commander of the vessel, or to an Officer of the vessel appointed by such Master or Commander to receive it. If any person so receiving any such boat-note shall fail to deliver it, when required so to do by any Officer of Customs authorized to make such requisition, such person shall be liable to a penalty not exceeding five hundred Rupees.

Penalty for non-delivery of boat-note.

No vessel to depart without a Port-clearance.

CXXVI. No vessel, whether laden, partially laden, or in ballast, shall depart from any Port in British India until a Port-clearance shall have been granted by the Officer in charge of the Custom House or other Officer duly authorized to grant the same. Every application for Port-clearance shall be made by the Master or Commander at least twenty-four hours before the intended departure of the vessel; and every Master or Commander of a vessel so applying for Port-clearance shall answer to the proper Officer of Customs such questions touching her departure and destination as shall be demanded of him. If any Master or Commander of a vessel shall attempt to depart without a Port-clearance, such Master or Commander shall be liable to a penalty not exceeding five hundred Rupees. If any vessel shall actually depart without a Port-clearance, the Master or Commander shall be liable to a penalty not exceeding one thousand Rupees; and such penalty may be levied by the Chief Officer of Customs of any Port in British India to which such vessel shall proceed, or in which she shall be. A Certificate of departure without Port-clearance purporting to be signed by the Chief Officer of Customs of the Port from which any vessel is stated to have so departed, shall be sufficient *primâ facie* proof of the fact so certified.

Penalties.

No Pilot, &c., to take charge of, &c., any vessel proceeding to sea without production of Port-clearance.

CXXVII. Except when duly appointed by the Master Attendant at any Port, or by some other Officer duly empowered in that behalf by the Local Government, no Pilot shall take charge of any vessel proceeding to sea, unless the Master or Commander of such vessel shall produce a Port-clearance. Every person convicted before a Magistrate of an infraction of this rule, shall be liable to a penalty not exceeding one thousand Rupees.

Penalty.

The Master of a vessel, on applying for Port-clearance, to deliver a Manifest and Certificates.

CXXVIII. The Master or Commandore of every vessel intending to leave any Port in British India shall, at the time of applying for Port-clearance, deliver to the Officer in charge of the Custom House, or other duly authorized Officer, a Manifest in duplicate according to such form as

may from time to time be prescribed by the Chief Customs Authority of the Presidency or place, containing a full and true specification of all goods to be exported in the vessel; and shall also deliver to the Officer in charge of the Custom House, or other duly authorized Officer, such Certificates as the Officer in charge of the Custom House, acting under the general instructions of such Chief Customs Authority, shall require. The Officer in charge of the Custom House, or other duly authorized Officer, when satisfied with the said Certificates, and as to the correctness of the Manifest, shall grant a Port-clearance to the Master or Commander, and shall return at the same time to such Master or Commander one copy of the Manifest duly countersigned by the proper Officer of Customs.

Port-clearance may be refused unless all documents are delivered and charges paid.

CXXIX. It shall be competent to the Officer in charge of the Custom House to refuse Port-clearance to any vessel until the required Manifest and Certificates are produced, and until all Port-dues and other charges and penalties due by such vessel, or by the Master or Commander thereof are duly paid or their payment secured by such guarantee, or by a deposit at such rate, as the Officer in charge of the Custom House shall direct.

Goods entered in Manifest and not shipped liable to confiscation. Penalty for shipment of goods not in Manifest, &c.

CXXX. If any goods liable to Duty on importation, or taken from a warehouse to be exported, or entitled to drawback on exportation, which are enumerated in the Manifest of any vessel, shall not be duly shipped before the departure of such vessel, or shall not be duly certified by the proper Officer as short-shipped, such goods shall be liable to confiscation. If any goods not enumerated in such Manifest, shall be taken on board of any such vessel, the Master or Commander shall be liable to a penalty not exceeding fifty Rupees in respect of every package of such goods. If any goods duly shipped on board of any such vessel be landed at any place other than that for which they shall have been so cleared, the Master or Commander of such vessel shall, unless the circumstance be accounted for to the satisfaction of the Officer in charge of the Custom House, be liable to a penalty not exceeding three times the value of such goods so landed

Additional charge on goods passed for shipment after Port-clearance has been granted.

CXXXI. When goods are passed through the Custom House for shipment on an application presented after Port-clearance shall have been granted, two per cent upon the market value of any such goods not liable to Duty, or liable to specific Duties according to weight or quantity only, or to Duty according to value, and upon the Tariff value of goods, so passed, which are liable to Duties on fixed Tariff valuations, shall in every case be levied in addition to any Duty to which such goods shall be ordinarily liable. Provided that nothing in this Section shall be deemed to apply to any shipment of Treasure or Opium.

Duty on goods not shipped or re-landed may be returned on application.

CXXXII. Upon an application being made to the Officer in charge of the Custom House, the Duty levied upon goods not shipped, or upon goods shipped and afterwards re-landed, shall be returned to the person on whose behalf such Duty was paid. Provided that no such refund shall be allowed unless application to re-land shall have been made, or notice of non-shipment shall have been given, before the vessel on which such goods were intended to be shipped, or from which they were re-landed, shall have left the Port.

Proviso.

Stations may be appointed at which out-ward bound vessels shall bring to, to land Officers of Customs.

CXXXIII. It shall be lawful for the Chief Customs Authority of any Presidency or place to appoint, for any Port within such Presidency or place, stations at which any vessel departing from such Port may be required to bring to for the landing from such vessel of Officers of Customs, or for further examination previous to such departure.

Penalties in case of vessels not bringing to at prescribed stations, and departing.

CXXXIV. If the Master or Commander of any vessel departing from any Port in British India shall, when so required, fail to bring to at any station that shall have been appointed by the Chief Coustoms Authority of any Presidency or place under the last preceding Section, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand Rupees. If any vessel shall actually depart after failing to bring to when required, at any station appointed under the last preceding Section, the penalty leviable under this Section from the Master or Commander of such vessel may be levied by the Chief Officer of Customs of any Port in British India to which such vessel shall proceed, or in which she shall be. A certificate of such failure to bring to when required, purporting to be signed by the Chief Officer of Customs of the Port from which the vessel is stated to have so departed, shall be sufficient *primâ facie* proof of the fact so certified.

Goods re-landed from a vessel put back from stress of weather, how to be dealt with.

CXXXV. If any vessel, after having cleared from any Port in British India, shall, without having discharged her cargo, return to such Port, or put into any other Port in British India not being a Free Port, any owner or shipper of cargo in such vessel, or the agent of any such owner or shipper, if he shall desire to land the same or any portion thereof for re-export, may make application to the Officer in charge of the Custom House; who, if he grant such application, shall thereupon send an Officer of Customs to watch the vessel, and to take charge of the cargo during such re-landing or removal from on board. Goods on board of such vessel shall not be allowed to be trans-shipped or re-exported free of Duty, by reason of the previous settlement of Duty at the time of first export, unless such goods shall be lodged and shall remain, under charge of an Officer of Customs, in a place appointed by the Officer in charge of the Custom House, until the time of re-export. All charges attending such custody shall be borne by the exporter.

Re-land of goods from vessels returned to Port after Port-clearance. Penalty for deficiency.

CXXXVI. In any case of the return of any vessel to Port, after Port-clearance, it shall be lawful for the Master or Commander of such vessel, or for any owner or shipper of cargo therein to enter such vessel and to land such cargo under the Rules for the importation of

goods. In every such case the Export Duty shall be refunded to, and the amount paid in drawback shall be reclaimed from, such owner or shipper; and if any goods, on account of which drawback has been paid, be not found on board of any such vessel, the Master or Commander shall be liable to a penalty not exceeding the entire value thereof, unless the fact be accounted for to the satisfaction of the Officer in charge of the Custom House.

DRAWBACK.

Amount of Drawback allowable on re-export.

CXXXVII. Upon the re-export by Sea, to any Foreign Port or place, of any goods, except Salt or Opium, imported by Sea into British India from any Foreign Port or place, and upon which Duties of Customs have been paid on importation, seven-eighths of such Duty shall be repaid as drawback and one-eighth shall be retained as reserved Duty. Provided that in every such case the goods be identified to the satisfaction of the Officer in charge of the Custom House; and that the re-export be made within two years from the date of importation, as shewn by the Custom House Register, or within such extended term as the Chief Customs Authority of the Presidency or place shall, on sufficient cause for such extension being shewn, in any case determine. No re-payment shall be made under this Section on account of any article entered in the Export Manifest of the vessel as ship's Stores. Articles on which, though they be not country articles, an export duty is chargeable by law, shall not, on re exportation, be entitled to claim exemption from such Export Duty by reason of their having paid Duty on importation; but it shall be lawful for the said Chief Customs Authority in any such case to direct that no reservation of any part of the Import Duty be made on the re-exportation of such articles.

Conditions for grant of Drawback.

Further conditions.

CXXXVIII. No payment of drawback shall be made upon any goods re-exported from any Port in British India, unless the claim to receive such drawback be made and established at the time of re-export, nor unless payment be demanded within one year from the date of entry for shipment. No such payment of drawback shall be made until the vessel carrying the goods has put out to Sea.

Drawback not allowed on goods of value less than amount claimed. Goods liable to confiscation.

CXXXIX. No drawback shall be allowed upon the exportation of any goods entered for drawback, which shall be of less value than the amount of the drawback claimed. All such goods so entered shall be liable to confiscation.

No drawback on goods not entered in Export Manifest.

CXL. No drawback shall be allowed upon goods not included in the Export Manifest.

No drawback allowed except on goods exported out of India.

CXLI. No drawback shall be allowed upon goods exported from one Port in British India to another such Port, not being a Free Port. But drawback may be allowed upon goods which, after having been charged with Duty at one Port in British India, and thence exported to another such Port not being a Free Port, are thence again re-exported by Sea to a Foreign Port or place. Provided that in every such case the goods be identified to the satisfaction of the Officer in charge of the Custom House at the Port of final exportation, and that such final exportation be made within three years from the date of first importation into British India.

Proviso.

Declaration to be made by parties claiming drawback.

CXLII. Any person, or the duly authorized agent of any person, claiming drawback on any goods duly exported, shall make and subscribe a declaration, that such goods have been actually exported, and have not been re-landed, and are not intended to be re-landed at any Port in British India; and that such person was, at the time of entry and shipment, and continues to be, entitled to drawback thereon.

Drawback goods, if not exported, or if re-landed, liable to confiscation, and parties concerned to penalty.

CXLIII. If any goods on the entry of which for re-export drawback shall have been paid, shall not be duly exported to a Foreign Port or place or shall be un-shipped or re-landed at any Port in British India (not having been duly re-landed or discharged as short-shipped under the care of an Officer of Customs or under Section CXXXV or Section CXXXVI of this Act), such goods, together with any vessel used in so un-shipping or re-landing them, shall be liable to confiscation: and the Master or Commander of the vessel from which such goods shall be so un-shipped or re-landed, and any person by whom or by whose orders or means such goods shall be so un-shipped or re-landed, or who shall aid or be concerned in such un-shipping or re-landing, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand Rupees.

Drawback of Duties on wine allowed for Officers of the Navy.

CXLIV. A drawback of the whole of the Duties of Customs shall be allowed for wine intended for the consumption of any Officer of Her Majesty's Navy, on board of any of Her Majesty's ships in actual service, unless such wine shall have been warehoused without payment of Duty on the first entry thereof. The quantity of wine on which drawback may be so allowed in any one year for the use of any such Officer shall not exceed the proportions specified below; that is to say:—

	Gallons.
For every Admiral	1,260
Vice-Admiral	1,050
Rear-Admiral	840
Captain of first and second rate ...	630
,, third, fourth, and fifth rate ...	420
,, an inferior rate	210
Lieutenant or other Commanding Officer, and for every Marine Officer, Master, Purser, or Surgeon	105

Persons entering such wine for drawback to declare the name and rank of Officer claiming the same.

CXLV. Every person clearing and claiming drawback for wine as provided in the last preceding Section, shall state in the entry the name of the Officer for whose use such wine is intended, and of the ship in which he serves, as well as the place and date of the last supply for which drawback was allowed. All such wine shall be delivered into the charge of the proper Officers

of Customs at the Port of shipment, to be shipped under their care; and when the Officer commanding the ship shall have certified the receipt of such wine into his charge, and the proper Officer of Customs shall have certified the shipment, the drawback shall be paid to the person entitled to receive the same.

Transfer of wine from one Naval Officer to another, &c.

CXLVI. The Officer in charge of the Custom House may permit the transfer of any such wine from one Naval Officer to another Naval Officer, on board of the same or of any other such ship, as part of his authorized proportion; or may permit the trans-shipment of any such wine from one ship to another for the use of the same Naval Officer; or the re-landing and warehousing of any such wine for future re-shipment. The Officer in charge of the Custom House may also receive back the Duties for any such wine, and allow the same to be cleared for home consumption.

Wine not laden, or unladen without permission, liable to confiscation.

CXLVII. If any such wine be not laden on board of the ship for which it was intended, or be unladen from such ship without the permission of the proper Officer of Customs, such wine shall be liable to confiscation.

Provisions, &c., for Her Majesty's Navy exempt from Duty.

CXLVIII. Provisions and stores for the use of Her Majesty's Navy shall, in like manner, be passed free of Duty; and where Duties shall have been paid on such provisions and stores, drawback of such Duties, whether of Customs or Excise, shall be allowed on receipt of application in writing from the Officer Commanding the ship for which they are intended or from some other Officer duly authorized to make such application.

Coasting Trade.

No Duties on goods carried in coasting vessel.

Proviso.

CXLIX. No Duties of Customs shall be levied on any goods lawfully carried in any coasting vessel. Provided that nothing in this Section shall apply to Opium, Salt, or Spirits manufactured after the English method; or to goods brought from any Foreign Port or place to any Port in British India, and there trans-shipped for, or thence carried to, any other Port in British India without payment of Duty; or to goods removed in bond.

No drawback for goods shipped in a coasting vessel.

CL. No drawback shall be allowed for any goods shipped in any coasting vessel; but this shall not interfere with the allowance of drawback for goods duly manifested and exported by sea to any Foreign Port or place in any native vessel, other than a coasting vessel.

Local Government may regulate carriage of goods coastwise.

CLI. The local Government, acting under the general instructions of the Government of India, may from time to time determine, by rules to be published in the Official Gazette, on what conditions, and on what conditions only, goods may be carried coastwise, though not shipped at any Port in British India to be so carried; also in what cases, and in what cases only, goods may be shipped in a vessel to be carried coastwise before all goods brought in such vessel from a Foreign Port or place shall have been unladen. If, in contravention of any such rule so published, any goods shall be taken into or put out of any coasting vessel; or any coasting vessel shall touch at any Foreign Port or place, or deviate from her voyage, unless forced by unavoidable circumstances; or if the Master or Commander of any coasting vessel which shall have touched at a Foreign Port or place shall fail to declare the same in writing to the Officer in charge of the Custom House at the Port in British India at which such vessel shall afterwards first arrive, the Master or Commander of such vessel shall be liable to a penalty not exceeding one thousand Rupees, and shall further be liable to pay double Duty upon all goods landed or shipped at such Foreign Port or place, in addition to the ordinary Duty which shall in every case be levied on such goods.

Penalty for contravention.

Times and places for shipping of goods.

CLII. Except with the written permission of the Officer in charge of the of the Custom House, no goods, with the exception of passengers' baggage, shall, on any Sunday, or on any holiday or day on which the shipping or landing of cargo is or shall be prohibited by the Chief Customs Authority of the Presidency or place, be un-shipped from any vessel arriving coastwise, or be shipped, or water-borne to be shipped, for carriage coastwise, at any Port in British India; nor, except with such written permission, shall any goods be so un-shipped, or shipped, or water-borne to be shipped, on any day except between such hours as the Chief Customs Authority shall from time to time appoint by notice in the Official Gazette; nor from any place in any such Port except a wharf duly appointed for such purpose; nor without the presence or authority of the proper Officer of Customs. Any person who shall cause or suffer any goods to be unshipped, shipped, or water-borne to be shipped, contrary to any of the provisions of this Section, shall in every such case be liable to a penalty not exceeding five hundred Rupees; and any goods so unauthorizedly unshipped, shipped, or removed for shipment, shall be liable to confiscation.

Penalty for contravention.

Rules respecting cargo-book to be kept by Masters of coasting Vessels.

CLIII. The Master or Commander of every coasting vessel shall keep, or cause to be kept, a cargo-book in which shall be stated the name of the Master or Commander, the vessel, the Port to which she belongs, and the Port to which on each voyage she is bound. At every Port of lading such Master or Commander shall enter, or cause to be entered, in such book the name of such Port, and an account of all goods there taken on board of such vessel, with a description of the packages, and the quantities and descriptions of the goods contained therein, or stowed loose, and the names of the respective shippers and consignees, in so far as such particulars are known to him. At every Port of discharge of any such goods, such Master or Commander shall enter, or cause to be entered, in such book the respective days on which such goods or any of them are delivered out of such vessel. The respective times of departure from every Port of lading, and of arrival at every Port of discharge shall in like manner be duly entered. Every such Master or Commander shall, on demand, produce his cargo-book for the inspec-

tion of any Officer of Customs, and such Officer shall be at liberty to make any note or remark therein; and if, upon examination, any package entered in the cargo-book as containing Foreign goods, shall be found not to contain such goods, such package, with its contents, shall be liable to confiscation; or if any package shall be found to contain Foreign goods not entered, or not entered as such, in such book, such goods shall be liable to confiscation. If any such Master or Commander shall fail correctly to keep such cargo-book or to produce the same on demand; or if at any time there be found on board of any such vessel any goods not entered in such book as laden, or any goods noted as delivered; or if any goods entered as laden and not noted as delivered, be not on board, the Master or Commander of such vessel shall be liable to a penalty not exceeding five hundred Rupees.

Penalty for breach of rules.

CLIV. Before any coasting vessel shall depart from the Port of lading, an account, with a duplicate thereof in the form marked G appended to this Act, or in such other form as may from time to time be prescribed by the Chief Customs Authority of the Presidency or place, shall be filled in and signed by the Master or Commander and delivered to the Officer in charge of the Custom House. Such Officer shall retain the duplicate and return the original account dated and signed by him; and such account shall be the clearance of the vessel for the voyage, and the pass for the goods expressed therein. If any such account be false, the Master or Commander shall be liable to a penalty not exceeding five hundred Rupees.

Coasting vessels to deliver account and obtain clearance before leaving Port of lading.

Penalty in case of account being false.

CLV. The Officer in charge of the Custom House may, on good and sufficient reason, refuse Port-clearance to any vessel declared to be bound to any Port in British India, unless the Owner, Agent, Master, or Commander shall give a bond with sufficient security for the production to the Officer in charge of the Custom House of a certificate from an Officer of the Port to which such vessel is said to be bound, of her arrival at such Port within a fair and reasonable time to be prescribed in each case by the Officer requiring the bond. On failure to produce such certificate, or to show sufficient reason for its non-production, the parties to the bond shall be bound to pay a penal sum equal to double the amount of Customs Duties which would have been chargeable on the export cargo of the vessel had she been declared to be bound to a Foreign Port.

Officer in charge of Custom House may require a bond before Port-clearance is granted.

Penalty for failure to produce certificate.

CLVI. The Chief Customs Authority of any Presidency or place may, on cause being shown, permit a general pass to be given, on any conditions which may be deemed expedient, for the lading and clearance, and for the entry and unlading of any coasting Steam vessel at any Ports of despatch or destination, or at any intermediate Ports at which she may touch for the purpose of receiving goods or passengers. Any such general pass may be revoked by notice in writing under the hand of the proper Officer, delivered to the Master or Commander, or to the owner of such Steam vessel, or to any of the crew on board.

Grant and revocation of general pass.

CLVII. Within twenty-four hours after the arrival of any coasting vessel at the Port of discharge, and before any goods are unladen therefrom, the pass, with the name of the place or wharf where the cargo is to be discharged noted thereon, shall be delivered to an Officer of the Port, who shall note thereon the date of delivery. Any Master or Commander who shall fail so to deliver a pass within twenty-four hours after arrival, shall be liable to a penalty not exceeding two hundred Rupees.

Time for delivery of pass, and penalty for failure.

CLVIII. If any of the goods on board of any coasting vessel be subject to any Duty of Excise, such goods shall not be unladen without the permission of the proper Officer of Excise.

Goods on board coasting vessel, if exciseable, not to be unladen without permission of Excise Officer.

CLIX. If, contrary to the provisions of this or any other Act relating to the Customs, any goods shall be laden on board of any vessel in any Port or place in British India and carried coastwise, or any goods which have been brought coastwise shall be unladen in any such Port or place, or any goods shall be found on board of any coasting vessel without being entered in the clearance thereof, such goods shall be liable to confiscation, and the Master or Commander of such vessel shall, in every such case, be liable to a penalty not exceeding five hundred Rupees.

Penalty for breach in respect of lading, carrying coastwise, and unlading.

CLX. Any duly empowered Officer of Customs may go on board of any coasting vessel in any Port or place in British India, and may at any period of a voyage search any such vessel and examine all goods on board and all goods then lading or unlading, and may demand the production of any document which ought to be on board of any such vessel. The Officer in charge of the Custom House may further require that any such document belonging to any coasting vessel then in Port shall be brought to him for inspection. If the Master or Commander of any such vessel shall refuse to bring any such document to the Officer in charge of the Custom House when so required, such Master or Commander shall be liable to a penalty not exceeding two hundred Rupees.

Customs Officers may go on board and examine any coasting vessel.

Penalty for refusal to produce documents.

Cargo Boats.

CLXI. It shall be lawful for the Local Government of any Presidency or place to declare with regard to any Port within its jurisdiction, by notification in the Official Gazette, that after a stated date no boat which shall not have been duly licensed and registered will be allowed to ply as a cargo-boat for the landing and shipping of merchandize within the limits of such Port. After the issue of such notification with regard to any Port, any goods found within the limits of such Port on board of any boat not duly licensed and registered shall, unless such goods be covered by a special permit from the Officer in charge of the Custom House, be liable to confiscation.

Local Government may prohibit plying of unlicensed cargo-boats.

Goods found in unlicensed Cargo boats may be confiscated.

CLXII. It shall be lawful for the Chief Officer of Customs of any Port with regard to which a notification shall have been issued under the last preceding Section, to issue licenses for and to make registration of cargo-boats, under such rules and on payment of such fees as the local Government shall from time to time prescribe. Any table of fees prescribed under this section shall be published in the Official Gazette.

Issue of licenses.

SPIRITS.

CLXIII. It shall be lawful for the Chief Customs Authority of any Presidency or place to prescribe from time to time the conditions on which and the rules under which spirits manufactured in British India after the English method may be removed from any licensed distillery for exportation without payment of Duty of Excise. The person so removing any such spirits shall executeto the Government a bond with one or more sureties in the form marked H annexed to this Act, or in such other form as the said Chief Customs Authority shall from time to time prescribe, for the payment of Duty on such portion of the said spirits as shall not be exported within four months from the date of the bond, and upon any portion which shall be exported to any other Port in British India, not being a Free Port, but proof of the landing whereof and of payment of Duty of Customs whereon at the Port of destination shall not be furnished to the satisfaction of the proper Officer within six months from the date of the bond. It shall be lawful for the Chief Officer of Customs of the Port of exportation to extend for a further term not exceeding four months, on sufficient cause shown, the period allowed for the exportation of any such spirits, or for the production of such proof that Duty has been paid.

Rules for Removal of spirits from distillery without payment of Duty and for exportation thereof.

CLXIV. Spirits for exportation under bond for the Duty of Excise shall be taken from the distillery direct to the Custom House under passes to be granted for that purpose by the Officers of Excise.

Spirits for export to be taken direct from Distillery to Custom House under pass.

CLXV. Spirits brought to the Custom House for exportation by sea shall, previous to shipment, be gauged and proved by an Officer of Customs. Any drawback to be allowed for spirits on which Duty has been paid shall be regulated by the strength and quantity of such spirits as ascertained by such proof and gauge; and the quantity of spirits for which credit is to be given in the settlement of any bond shall be determined in the same manner.

Rules to be observed in the exportation of spirits.

CLXVI. Duty shall be recoverable upon any difference between the quantity of spirits passed from a distillery and the quantity ascertained by gauge and proof at the Custom House, less an allowance for ullage and wastage at such rates as shall from time to time be pre-cribed by the local Government and notified in the Official Gazette.

Duty to be recovered on any deficiency in spirits under bond.

CLXVII. A drawback of Duty of Excise paid on spirits manufactured in British India after the English method, and exported to any Foreign Port or place under the provisions of Section CXXIV of this Act, shall be allowed by the Officer in charge of the Custom House at the Port of exportation. Provided that the exportation be made within one year from the date of payment of such Duty of Excise, and that the spirits, when brought to the Custom House, are accompanied by the pass in which such payment is certified.

Drawback of Excise Duty on country spirits manufactured after the English method.

CLXVIII. No drawback shall be allowed on spirits exported from any Port in British India to any other Port in British India not being a Free Port. But it shall be lawful on the conditions, and under the rules prescribed from time to time under Section CLXIII of this Act to export from any such Port to any other such Port under bond for the duty of Excise, spirits manufactured in British India after the English method. Every such bond shall be cancelled on the production, by the exporter or his agent, of a certificate from the Officer in charge of the Custom House at the Port of importation, testifying to the due entry at such Port of the full quantity of such spirits so exported, less an allowance for ullage and wastage at such rates as shall from time to time be prescribed by the local Government, and notified in the Official Gazette.

No drawback allowed on spirits exported to Indian Ports not being Free Ports, but such spirits may be exported under bond.

CLXIX. Spirits manufactured in British India after the English method and exported under bond for the Duty of Excise from any Port in British India to any other Port in British India not being a Free Port, shall be chargeable at the Port of destination with Duties of Customs at the ordinary rate fixed for Duties on spirits of the like kind and strength imported into such Port.

Duty on country spirits exported from one Indian Port to another, how to be adjusted.

CLXX. Any Rum Shrub, cordial, and other such liquor prepared in a licensed distillery under supervision of the Suveyor or Officer in charge of the distillery, shall be charged with Duty according to the quantity of spirit used in its preparation as ascertained by such Surveyor or Officer. The provisions of this Act respecting spirits manufactured after the English method, except such as relate to gauge and proof, shall apply to such liquor. When any such liquor is removed for exportation, without payment of Duty of Excise, the bond to be executed by the person removing it shall be in the form marked H annexed to this Act, or in such other form as may from time to time be prescribed by the Chief Customs Authority of the Presidency or place.

Rum Shrub, &c., how to be charged with Duty. May be exported under the same rules as spirits.

CLXXI. Spirits brought to the Custom House for exportation under bond for the Duty of Excise may, on payment of such Duty, be removed for local consumption under passes to be granted for that purpose by the Officers of Excise. Credit for every such payment shall be given on settlement of the bond to which it relates.

Sprits intended for exportation may be removed for local consumption.

CLXXII. No drawback shall be allowed for any spirits on which Duty has been paid, nor shall the Duty due on any spirits under bond be remitted, unless the spirits shall be shipped from the Custom House, and in a vessel whereon an Officer of Customs has been appointed to superintend the receipt of export cargo. Spirits shipped for exportation shall not be re-landed without a special pass from an Officer of Excise in addition to the usual order of the Officer in charge of the Custom House.

Conditional Drawback and remission of Duty on spirits. Re-land of spirits shipped.

CLXXIII. Every person who, without a special pass from an Officer of Excise at the place of exportation, relands or attempts to reland any spirituous liquor shipped for exportation, shall for every such offence be liable to a penalty not exceeding five hundred Rupees; and all such liquor, together with every cask or other article containing the same, and every boat, cart, or animal employed in conveying it, shall be liable to confiscation.

Penalty for irregularly re-landing spirituous liquors.

AGENTS.

CLXXIV. No person shall act in any Custom House as an agent for the transaction of any business relating to the entrance or clearance of any vessel, goods, or baggage, unless authorized so to do by the Officer in charge of the Custom House. It shall be lawful for such Officer to require any person so authorized, to give a bond with sufficient securities, in any sum not exceeding five thousand Rupees, for the faithful behaviour of such person, as regards the Custom House Regulations and Officers. Every person who, not being so authorized, shall act as an agent, shall for every such offence be liable to a penalty not exceeding five hundred Rupees.

Agents must be duly authorized and give bonds.

Penalty for acting without authority.

CLXXV. When any person shall make application to any Officer of Customs to transact any business on behalf of any other person, such Officer may require the person so applying to produce a written authority from the person on whose behalf such business is to be transacted, and in default of the production of such authority may refuse to transact such business. The clerk or servant or known agent of any person or of any mercantile Firm may transact business at the Custom House, on account of such person or Firm, if such person or a member of such Firm shall identify to the Officer in charge of the Custom House the person so empowered to transact his or their business, and shall deposit with such Officer a written authority duly signed, empowering such Officer to pay to such person all drawbacks, refunds, and other monies for which he shall produce receipts.

Agent to produce authority if required.

DUPLICATE BILLS OF ENTRY, &c.

CLXXVI. Upon the entry or clearance of any goods, for importation or exportation, the importer, exporter, owner, or consignee, or the agent of such importer, exporter, owner or consignee, shall, if the Officer in charge of the Custom House so require, deliver to such Officer a duplicate of the Bill of Entry or Shipping Bill thereof. In such duplicate all sums and numbers may be expressed in figures.

Importer or Exporter to deliver a duplicate of the Bill of Entry or Clearance if required.

CLXXVII. Every importer, exporter, owner, or consignee, and every agent of any such importer, exporter, owner, or consignee, who shall wilfully fail to comply with the provisions of the last preceding Section, shall be liable to a penalty not exceeding two hundred Rupees.

Penalty for non-compliance with the foregoing provisions.

TAKING OF SAMPLES.

CLXXVIII. An Officer in charge of a Custom House may, on the entry or clearance of any goods or at any time while such goods are being passed through the Custom House, take samples of such goods for examination, or for ascertaining the value thereof on which Duties are payable, or for any other necessary purpose. Every such sample shall, if the owner so desire, and if it be possible, be restored to the owner; otherwise it shall be disposed of and accounted for to the owner as the Officer in charge of the Custom House shall direct.

Officer in charge of Custom House may take samples of goods.

MISCELLANEOUS PROVISIONS.

CLXXIX. It shall be lawful for the local Government of any Presidency or place, with the sanction of the Governor-General of India in Council, to fix from time to time by notice in the Official Gazette, a value for any article liable to *ad valorem* Duty; and the value so fixed shall, until it is altered by a similar notice, be taken to be the value of such article for the purpose of levying Duty on the same.

Local Government may with sanction fix value of *ad valorem* articles.

CLXXX. In all cases in which goods are liable to Duty according to the value thereof, and in which no value shall have been fixed by a general tariff or under the last preceding Section, the value shall be assessed at the wholesale cash price, less trade discount, for which goods of the like kind and quality are sold, or are capable of being sold at the time and place of importation or exportation respectively, without any abatement or deduction whatever, except of so much as the Duties payable on the importation thereof shall amount to.

Assessment of goods liable to Duty according to value.

CLXXXI. Any person entering any timber or wood chargeable with Duty by measurement, shall, at his own expense, pile, sort, frame, or otherwise place the same in such manner as the Officer in charge of the Custom House shall deem necessary to enable the Officers of Customs to measure and take account thereof. In all cases in which timber or wood is measured in bulk, the measurement shall be taken to the full extent of the pile, and no allowance shall be made by the Officers on account of interstices.

Expense of piling, &c., timber chargeable by measurement, by whom to be borne. No allowance for interstices.

CLXXXII. If two or more vessels belonging to the same owner be at any Port in British India at the same time, any articles of Marine Stores in use or ordinarily shipped for use on board may, at the discretion of the Officer in charge of the Custom House, be trans-shipped from one such vessel to any other such vessel without payment of Import Duty.

Trans-shipment of stores from one vessel to another of the same owner without payment of Duty.

CLXXXIII. Provisions and other such Ship's Stores warehoused at the time of importation, may be exported without payment of Duty for use and consumption on board of any vessel proceeding to a Foreign Port or place. Articles of Indian produce or manufacture, including rum, required for use on board of any vessel proceeding to any Foreign Port or place, may also be exported free of Duty, whether of Customs or Excise, in such quantities as the Officer in charge of the Custom House shall determine, with reference to the tonnage of the vessel, the numbers of the crew and passengers, and the length of the voyage on which the vessel is about to depart. Provided that no such rum shall be shipped as stores free of Duty on any vessel not going to a Foreign Port or place, or going on a voyage of less than thirty days' probable duration.

Provisions, stores, &c., for consumption on vessels proceeding to Foreign Ports may be exported Duty free on certain conditions.

CLXXXIV. If any dispute shall arise as to the proper rate of Duty payable in respect of any goods imported into, or exported from any Port in British India, the importer, exporter, owner, or consignee of such goods, or his agent, shall deposit in the hands of the Officer in charge of the Custom House at the Port of importation or exportation respectively, the amount of Duty demanded by such Officer, pending the decision of the Chief Customs Authority. Upon payment of such deposit and compliance with the provisions of this Act relating to the entry of such goods, the Officer in charge of the Custom House shall cause the goods to be delivered to such importer, exporter, owner or consignee, or his agent.

In case of dispute the Duty to be deposited pending orders of Chief Customs Authority.

CLXXXV. When Duty or other Customs dues or charges have been short levied through inadvertence, error, or misconstruction on the part of the Officers of Customs; or when Duty, after having been levied has been erroneously refunded, the person chargeable with the Duty or charge so short-levied or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess on demand being made within six months from the date of the first assessment, or making of the refund; and it shall be lawful for the Officers of Customs to refuse to pass any goods belonging to such person until the said deficiency or excess be paid or re-paid.

Payment of Duties short levied or erroneously refunded.

CLXXXVI. No duty or other Customs dues or charges which shall have been charged and paid, and of which, or of a portion of which, re-payment is claimed in consequence of the same having been charged or paid under an erroneous construction of law or from other error, shall be returned, unless such claim is made within six months from the date of such payment.

No refund of charges erroneously levied or paid unless application be made within six months.

CLXXXVII. The unshipping, carrying, shipping, and landing of all goods, and the bringing of them to the proper place for examination or weighing, and the putting of them into and out of the scales, and the opening, unpacking, bulking, sorting, lotting, marking, and numbering of goods, where such operations are necessary or permitted, and the removing of goods to, and the placing of them in, the proper place of deposit, shall be performed by or at the expense of the importer, exporter, owner, or consignee of such goods.

Importer and exporter to pay expense incidental to compliance with Custom House Rules.

CLXXXVIII. No importer, exporter, owner, or consignee of goods shall be entitled to claim from any Officer of Customs compensation for any loss or injury that may occur to such goods at any time while they remain or are lawfully detained in any Custom House, or on any Custom House Wharf, or under charge of any Officer of Customs, unless it shall be proved that such loss or injury was occasioned by the wilful act or neglect of an Officer of Customs.

No compensation for loss or injury except on proof of wilful neglect.

CLXXXIX. The Chief Customs Authority of any Presidency or place may from time to time fix the rate to be charged on goods left on any Custom House Wharf or other authorized landing place, or part of the Custom House premises, for a period exceeding that prescribed by such Chief Customs Authority.

Rates of wharfage fees to be fixed by the Chief Customs Authority.

CXC. Nothing contained in this Act shall be construed to prevent the levy of any anchorage or harbour dues now leviable at any Port in British India, or the levy of any special Duties on opium, tobacco, ganja, spirits, or salt, under any law which is or shall be in force in any part of British India.

Saving of anchorage and harbour dues, also special dues on opium, tobacco, ganja, spirits, and salt.

CXCI. A Duplicate of any certificate, Manifest, Bill, or other Custom House document may, on payment of a fee of not less than one Rupee and not more than ten Rupees, be furnished, at the direction of the Officer in charge of the Custom House, if he is satisfied that no fraud has been committed or is intended. The Officer in charge of the Custom House may also authorize any amendment to be made in any document, after it has been entered and recorded in the Custom House, upon payment of a like fee for every document so amended.

Duplicates may be granted and amendments made on payment of fee.

CXCII. No Commissioner or Collector of Customs, or Officer of Customs whom a Commissioner or Collector of Customs shall deem it necessary to exempt on grounds of public duty, shall be compelled to service on any jury or inquest.

Customs Officers not to serve on any jury or inquest.

Offences and Penalties.

CXCIII. If any goods be put on board of any tug-steamer or pilot vessel from any sea-going vessel inward bound, or if any goods be put out of any tug-steamer or pilot vessel for the purpose of being put on board of any outward bound vessel, or if any goods on which drawback shall have been granted shall be put on board of any tug-steamer or pilot vessel for the purpose of being re-landed without the authority of the Officers of Customs, such goods shall be liable to confiscation, and the Master or Commander of such tug-steamer or pilot vessel shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

Penalty for Commanders of tug-steamers or pilot vessels receiving or discharging any goods without due authority.

CXCIV. Any person shipping or landing goods, or aiding in the shipment or landing of goods, or knowingly keeping or concealing, or knowingly permitting or procuring to be kept or concealed, any goods shipped or landed or intended to be shipped or landed, contrary to the provisions of this Act; and any person who shall be found to have been on board of any vessel liable to confiscation under Section XIII of this Act, while such vessel was within any bay, river, creek, or arm of the sea which had not then been declared to be and was not then existing as, a Port for the landing or shipment of goods, shall be liable to a penalty not exceeding one thousand Rupees.

Penalty for shipping landing concealing &c, contrary to to Act.

CXCV. If any vessel which shall have been within the limits of any Port in British India with cargo on board, be afterwards found in any Port, bay, river, creek, or arm of the sea in British India, light or in ballast, and if the Master or Commander be unable to give a due account of the Port or place in British India where such vessel lawfully discharged her cargo, such vessel shall be liable to confiscation.

Vessels in Port with a cargo, and afterwards found in ballast, and cargo unaccounted for, liable to confiscation.

CXCVI. The confiscation of any vessel shall be deemed to include her tackle, apparel and furniture. The confiscation of any goods shall be deemed to include any package in which they are found, and all the contents thereof Every boat, cart, or other means of conveyance, and every horse or other animal used in the removal of any goods liable to confiscation, shall in like manner be liable to confiscation.

Tackle, &c., and packages and contents included in confiscation of Vessels and goods. Also conveyances used in removal.

CXCVII. If any person in charge of or owning a vessel shall have become liable to any fine or penalty on account of any act or omission relating to the Customs, the Officer in charge of the Custom House may refuse Port-clearance to such vessel until the fine or penalty be discharged. If any person passing goods through the Custom House shall have become liable to any fine or penalty, the Officer in charge of the Custom House may detain such goods until the fine or penalty be discharged.

Goods may be detained, and Port-clearance refused pending payment of fines incurred.

CXCVIII. Any person against whom a reasonable suspicion exists that he has been guilty of an offence under this or any other Act relating to the Customs, may be detained by any Officer of Customs or other person duly employed for the prevention of smuggling.

Persons reasonably suspected may be detained

CXCIX. Any vessel or goods liable to confiscation, may be seized, and any person liable to be detained under this or any other Act relating to the Customs, may be detained in any place, either upon land or water, by any Officer of Customs or other person duly employed for the prevention of smuggling.

Vessels, goods, and persons may be seized or detained.

CC. Every vessel, and all goods seized on the ground that they are liable to confiscation, shall, as soon as conveniently may be, be delivered into the care of the Officer appointed to receive the same. If there be no such Officer at hand, all goods so seized shall be carried to and deposited at the Custom House nearest to the place of seizure. If there be no Custom House within a convenient distance, such goods shall be deposited at the nearest Office appointed by the Chief Customs Authority of the Presidency or place for the deposit of goods so seized.

Vessels and goods seized how to be dealt with.

CCI. Every person detained on the ground that he has been guilty of an offence under this or any other Act relating to the Customs, shall forthwith be taken before the nearest Magistrate or Officer in charge of a Custom House.

Persons detained to be taken to nearest Magistrate or Officer of Custom House.

CCII. When any person, detained on the ground that he has been guilty of an offence against this or any other Act relating to the Customs, shall be taken before a Magistrate, such Magistrate may, if he see reasonable cause, order such person to be detained in gaol or in the custody of the Police for such time as shall be necessary to enable such Magistrate to communicate with the Officers of Customs. Provided that any person so detained shall be liberated on giving recognizance or security to the satisfaction of the Magistrate to appear at such time and place as shall be appointed by such Magistrate for his appearance.

Persons taken before a Justice for offence under Customs Acts may be detained or admitted to bail.

CCIII. If any person liable to be detained under this or any other Act relating to the Customs, shall not be detained at the time of committing the offence for which he is so liable, or shall, after detention, make his escape, such person shall at any time afterwards be liable to be detained and taken before a Magistrate, to be dealt with as if he had been detained at the time of committing such offence.

Any person escaping may be afterwards detained.

CCIV. When any person employed on the crew of any of Her Majesty's ships, shall be detained under this or any other Act relating to the Customs, the detaining Officer shall forthwith give notice thereof to the Commanding Officer of the ship, who shall thereupon place such person in security on board of such ship, until the detaining Officer shall have obtained a Warrant from a Magistrate for bringing up such person to be dealt with according to law. A Magistrate shall duly grant a warrant upon complaint made to him by the detaining Officer, stating the offence for which the person is detained.

Persons in Her Majesty's service detained, to be secured on board until Warrant procured.

CCV. When any vessel or goods shall be seized or any person shall be detained under this or any other Act relating to the Customs, it shall be the duty of the Officer or other person making such seizure or detention, on demand of the person in charge of the vessel or goods so seized, or of the person so detained, to give to such person a statement in writing of the reason for such seizure or detention.

When seizure is made, seizing Officer to give reason in writing.

CCVI. When any goods liable to confiscation under this or any other Act relating to the Customs, shall be seized by any Police Officer on suspicion that they had been stolen, it shall be lawful for such Officer to carry such goods to any Police Station or Court at which a complaint or information connected with the stealing or receiving of such goods shall have been made, or an enquiry connected with such stealing or receiving shall be in progress, and there to detain such goods until the dismissal of such complaint or information, or the conclusion of such enquiry or of any trial thence resulting. In every such case the Police Officer who seized the goods shall send written notice of their seizure and detention to the nearest Custom House; and immediately after the dismissal of the complaint or information, or the conclusion of the enquiry or trial, the said Police Officer shall cause such goods to be conveyed to and deposited at the nearest Custom House, to be there proceeded against according to law.

Procedure in respect of goods seized on suspicion.

Penalty for neglect of Police Officer to give notice.

If any Police Officer, whose duty it is under this Section, to send a written notice or cause goods to be conveyed to a Custom House, shall neglect so to do, such Officer shall be liable to a penalty not exceeding one hundred Rupees.

CCVII. Any duly empowered Officer of Customs or other person duly employed for the prevention of smuggling, may search any cart, or other means of conveyance, for smuggled goods; provided that such Officer shall have reasonable ground to suppose that smuggled goods are contained therein.

Officers of Customs may stop carts, &c., and search for goods on reasonable suspicion.

CCVIII. It shall be lawful for the Magistrate of a District, or Division of a District, on application by an Officer in charge of a Custom House, stating his belief that dutiable or prohibited goods are secreted in any place in such District or Division, to issue a Warrant to search for such goods. Such Warrant shall be executed in the same way, and shall have the same effect as, a Search Warrant issued under the Code of Criminal Procedure.

Magistrate of District may issue Search Warrant on application.

CCIX. Any Officer of Customs duly employed in the prevention of smuggling may search any person on board of any vessel or boat in any Port in British India, or any person who shall have landed from any vessel or boat. Provided that such Officer shall have reasonable ground to suppose that such person has dutiable or prohibited goods secreted about his person. If any person on board of any such vessel or boat, or who may have landed from any such vessel or boat, shall, upon being asked by any such Officer whether he has dutiable or prohibited goods about his person or in his possession, affirm that he has not, and if any such goods shall, after such denial, be discovered to be or to have been upon the person or in the possession of such person, such goods shall be liable to confiscation, and such person shall be liable to a penalty not exceeding three times the value of such goods.

Persons may be searched, on reasonable suspicion.

Penalty for possession of smuggled goods.

CCX. When any Officer of Customs is about to search any person under the provisions of the last preceding Section, such person may require the said Officer to take him, previous to search, before the nearest Magistrate or Officer in charge of a Custom House. If such requisition be made, the Officer of Customs may detain the person making it until he can bring him before the nearest Magistrate or Officer in charge of a Custom House. The Magistrate or Officer in charge of a Custom House before whom any person shall be so brought, shall, if he see no reasonable ground for search, forthwith discharge such person; but if otherwise, shall direct that the search be made. A female shall not be searched by any but a female.

Persons before search may require to be taken before a Justice, &c.

CCXI. If any Officer of Customs shall require any person to be searched, for dutiable or prohibited goods, without having reasonable ground to believe that he has such goods about his person, such Officer shall be liable to a penalty not exceeding one hundred Rupees.

Penalty for searching persons on insufficient grounds.

CCXII. If any Officer of Customs, or other person duly employed for the prevention of smuggling, shall be guilty of a wilful breach of the provisions of this or any other Act relating to the Customs, such Officer or person shall on conviction before a Magistrate be liable to simple imprisonment for any term not exceeding two years, or to fine, or to both.

Customs Officers if guilty of breach of duty how punishable.

CCXIII. If any Officer of Customs, or other person duly employed for the prevention of smuggling, shall practise or attempt to practise any fraud for the purpose of injuring the Customs revenue, or shall abet or connive at any such fraud or any attempt to practise any such fraud, such Officer or other person shall on conviction before a Magistrate be liable to imprisonment of either description for any term not exceeding two years, or to fine, or to both.

Customs Officers committing or conniving at frauds how punishable.

CCXIV. No suit, action or other proceeding shall be commenced against any person for any thing done in pursuance of this Act, without giving to such person a month's previous notice, in writing of the intended suit, action, or other proceeding and of the cause thereof, nor after the expiration of three months from the accrual of the cause of suit, action, or other proceeding.

No suit or proceeding to be commenced without notice, or after stated interval.

CCXV. Whoever intentionally obstructs any Officer of Customs or other person duly employed for the prevention of smuggling in the exercise of any powers given under this Act to such Officer or person, shall on conviction before a Magistrate be liable to imprisonment of either description for any term not exceeding six months, or to a fine not exceeding one thousand Rupees, or to both.

Punishment for obstruction to Customs Officers.

CCXVI. If any person shall knowingly make or sign any declaration or document used in the transaction of any business relating to the Customs, such declaration or document being false in any particular; or if any person shall counterfeit, falsify, or fraudulently alter or destroy any such document, or any seal, signature, initials, or other mark made or

Penalty for making false declaration, refusing to answer questions, &c.

impressed by any Officer of Customs in the transaction of any business relating to the Customs; or if any person required under this or any other Act relating to the Customs to produce any document shall refuse or neglect to produce such document; or if any person required under this or any other Act relating to the Customs to answer any question put to him by an Officer of Customs shall not truly answer such question, such person shall, on conviction of any such offence before a Magistrate, be liable to a penalty not exceeding one thousand Rupees.

Penalty for unauthorized declaration to value of goods.

CCXVII. Any person subscribing or attesting any declaration of the value of any goods upon an application to pass such goods through the Custom House, shall, if he be not the importer, owner, or consignee of such goods, or have not proper and sufficient authority from the importer, owner, or consignee, be liable in every such case to a penalty not exceeding one thousand Rupees.

Officer in charge of Custom House may adjudge confiscations penalties and fines.

CCXVIII. In every case in which, under this Act, any vessel, cart or other means of conveyance or any horse or other animal is liable to confiscation; or any goods are liable to confiscation or to increased rates of Duty; or any person in charge of or owning a vessel, or landing or shipping goods, or passing them through the Custom House, is liable to a penalty, an Officer in charge of a Custom House may, unless it be otherwise provided in this or any other Act relating to the Customs, adjudge such confiscation, penalty, or increased rates of Duty.

Local Government may confer like powers on other Officers of Customs.

CCXIX. In respect to cases cognizable under the last preceding Section by an Officer in charge of a Custom House, the local Government may empower any Officer of Customs in like manner to adjudge any confiscation, penalty, or increased rates of Duty. Provided that

Proviso.

the power to adjudge confiscation shall not extend, as regards a Deputy Collector, to goods of a greater value than one thousand Rupees, nor, as regards an Assistant Collector, or other subordinate Officer, to goods of a greater value than one hundred Rupees; and that the power to adjudge a penalty shall not extend, as regards a Deputy Collector to a sum exceeding fifty Rupees, nor as regards an Assistant Collector, or other subordinate Officer, to a sum exceeding ten Rupees.

Appeal from Subordinate to Chief Customs Authority.

CCXX. In any case adjudicated by an Officer of Customs, any party aggrieved by the award may appeal to the Chief Customs Authority of the Presidency or place, or to any superior Officer of Customs empowered in that behalf by the Local Government. It shall thereupon be lawful for such authority or superior Officer to make such further enquiry, and to pass such order as he shall think proper, confirming, altering, or annulling the original award. Provided that no such order in appeal shall have the effect of subjecting any person to any greater confiscation, penalty, or rates of Duty than shall have been adjudged against him in the original award.

Penalty under this Act not to interfere with punishment which may be inflicted under any other law.

CCXXI. The award of any confiscation, penalty, or increased rates of Duty under this Act by an Officer of Customs shall not interfere with any punishment to which the person affected thereby shall be liable under any other law.

Offences not specially provided for how to be adjudicated.

CCXXII. All offences against this Act, other than those cognizable under Section CCXVIII of this Act by an Officer in charge of a Custom House, may be adjudicated in a summary manner by a Magistrate.

Penalty adjudged by Justice of the Peace, may be remitted or commuted by Chief Customs Authority.

CCXXIII. If, upon consideration of the circumstances under which any penalty or confiscation has been adjudged under this Act, by an Officer of Customs or by a Magistrate, the Chief Customs Authority of the Presidency or place shall be of opinion that such penalty or confiscation ought to be remitted in whole or in part, or commuted, such Chief Customs Authority may remit the same or any portion thereof, or may commute any order of confiscation to a penalty not exceeding the value of the goods ordered to be confiscated.

How payment of penalty to be enforced.

CCXXIV. When a penalty is adjudged against any person under this Act by any Officer of Customs, it shall be lawful for such Officer, if the penalty be not paid, to levy the same by sale of any goods of the said person which may be in his charge, or in the charge of any other Officer of Customs. When an Officer of Customs, who has adjudged a penalty against any person under this Act, shall fail to realize the unpaid amount of such penalty from the goods of such person, it shall be lawful for such Officer to notify in writing to any Magistrate within whose jurisdiction such person or any goods belonging to such person shall be, the name and residence of the said person and the amount of penalty unrecovered; and such Magistrate shall thereupon proceed to enforce payment of the said amount in like manner as if the penalty had had been adjudged by himself.

Periods of imprisonment in default of payment of penalty or fine to be fixed within certain limits.

CCXXV. When a penalty or fine is adjudged against any person under this Act by a Magistrate, such Magistrate shall, at the same time, fix, within the following limits, a period of imprisonment in default of payment of such penalty or fine:—

If the penalty or fine do not exceed fifty Rupees, the term of imprisonment to be fixed in default of payment shall not exceed one month.

If the penalty or fine do not exceed one hundred Rupees, the term of imprisonment to be fixed in default of payment shall not exceed two months.

If the penalty or fine do not exceed five hundred Rupees, the term of imprisonment to be fixed in default of payment shall not exceed four months.

When the penalty or fine exceeds five hundred Rupees, the term of imprisonment to be fixed in default of payment may extend to six months.

It shall be lawful for the Magistrate at any time to enforce payment of any penalty or fine or

of any portion thereof by distress and sale of the goods of the defaulter.

Imprisonment to terminate upon payment of the fine.

CCXXVI. The imprisonment which is imposed in default of payment of fine or penalty under this or any other Act relating to the Customs shall terminate whenever that fine or penalty is either paid or levied by process of law.

Termination of imprisonment upon payment of proportional part of fine.

CCXXVII. If, before the expiration of the term of imprisonment fixed in default of payment, such a proportion of the fine or penalty be paid or levied that the term of imprisonment suffered in default of payment is not less than proportional to the part of the fine or penalty still unpaid, the imprisonment shall terminate.

On confiscation of vessel, or goods, property to vest in Her Majesty.

CCXXVIII. When the confiscation of any vessel, cart or other means of conveyance, horse or other animal or any goods shall be adjudged under Section CCXVIII or Section CCX1X of this Act, the property in such vessel, means of conveyance, animal, or goods shall thereupon vest in Her Majesty. It shall be the duty of the Officer adjudging confiscation to take and hold possession of the same, and it shall be the duty of every Officer of Police, on the requisition of such Officer, to assist him in taking and holding such possession.

Appropriation of penalties, &c., and grant of rewards.

CCXXIX. The proceeds of all confiscations, and penalties imposed under this Act shall, after deducting therefrom all Government demands, be paid into a General Fund, out of which it shall be lawful for the Chief Customs Authority of the Presidency or place to grant a reward to any person by whose information, assistance, or instrumentality, any seizure shall have been made or any offence punished.

Commencement of Act.

CCXXX. This Act shall come into operation on the 1st day of May 1863.

A.

FORM OF APPLICATION FOR A LICENSE FOR PRIVATE WAREHOUSE—SEE SECTION LXXIV.

To

THE OFFICER IN CHARGE OF THE CUSTOM HOUSE AT

SIR,

Please to comply with my request to be furnished with a License under Act VI of 1863 for a warehouse situated at and about the distance of from the Custom House. The dimensions and other particulars of the godown are stated below. It is intended for the reception of all goods, as a general store house *(or as the case may be.)* The period of license not to exceed *(mention the time for which required.)*

Particulars of Godown.

Feet—Inches

Length
Breadth
Height } Dry, airy, well flued and puckah built; can contain with perfect safety and convenience tons of goods *(as the case may be.)*

This godown is my own property *(or the property of from whom I have engaged the same on a lease of .)*

(Signed) *(Name of applicant.)*

Place
Date

B.

FORM OF APPLICATION TO WAREHOUSE GOODS—SEE SECTION LXXV.

To

THE OFFICER IN CHARGE OF THE CUSTOM HOUSE AT

SIR,

Please to order the reception into the public warehouse *(or the private warehouse of Mr. A. B., situate at and licensed by No. dated)* of the undermentioned goods, arrived from *(Port or place to be mentioned)* on the *(British or other)* Ship whereof is Commander. The Duty upon these goods has been adjusted in the manner specified below :—

Marks and numbers of packages.	Description of packages and goods.	Details of goods.	Rate of value of goods.	Amount of value of the goods as ascertained and entered on the landing of the same.	Rate of Customs Duty.	Date and No. of importation.	Specification of the particulars of bonds if the Duty upon goods has been bonded.
1	2	3	4	5	6	7	8

(Signed) *(Name of owner, agent, or consignee of goods.)*

Place
Date

C.

FORM OF BOND FOR IMPORT DUTY—SEE SECTIONS LXXVII. AND LXXVIII.

BOND.

No. 18

We A. B. now of ; and C. D., of the same place, are jointly and severally bound to Her Majesty's Secretary of State for India in the sum of Government Rupees to be paid to the said Secretary of State, for which payment we jointly and severally bind ourselves, our heirs, and representatives; and

we agree that in case of dispute touching the matter of this obligation or the condition thereof, the same may be heard and determined in the High Court of Judicature at

Sealed with our seals, (*date*)

(*Signed*)

The above bounden

having applied to the Officer in charge of the Custom House at for and obtained permission to lodge in the warehouse for a period of the following goods, that is to say—

imported by sea from on board of the ship and entered in the Custom House Books as No. of the Register of goods imported by Sea;

The condition of this Bond is, that;

If the their heirs, or representatives, shall observe all the rules prescribed in Act No. VI of 1863 to be observed by owners, importers or consignees of goods warehoused, and by persons obtaining permission to warehouse goods under the provisions thereof;

And if the said their heirs, or representatives, shall pay to the Officer in charge of the Custom House at the Port of all dues, whether of Customs, warehouse dues, or lawful charges which shall be demandable on the said goods, or on account of penalties incurred in respect to them, within from the date of this Bond, or within such further time as the Chief Customs Authority of shall allow in that behalf, together with interest on every such sum at the rate of 6 per cent: per annum from the date of demand thereof being made in writing by the said Officer in charge of the Custom House;

And if, within the term so fixed, or enlarged, the said goods or any portion thereof having been removed from the said warehouse for home consumption or re-exportation by sea, the full amount of all Customs Duties, warehouse dues, lawful charges, and penalties demandable as aforesaid shall have been first paid on the whole of the said goods;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in full force.

Sealed with our seals, (*date*)

(*Signed*)

D.

FORM OF APPLICATION TO REMOVE GOODS FROM WAREHOUSE—SEE SECTION XCIX.

TO THE OFFICER IN CHARGE OF THE CUSTOM HOUSE AT

SIR,

Please to order to be passed from the public warehouse *(or private warehouse of Messrs. A. & Co., situate at and licensed under Act VI of* 1863 *by No. dated)* the undermentioned goods intended for exportaion by Sea on the ship whereof is Commander and which is bound to *(or for internal consumption)* the same having been entered in the Books of your Office for the said warehouse under No. dated by me *(or by Messrs. B. & Co.*—in the latter case add—*whose certificate of the transfer of the goods is herewith annexed.)*

Marks and No. of cases.	Four cases of, (*name of goods*)
B. and Co.,	1 case, (*box, bale, or parcel,*) containing (*here insert the quantity in each case.*)
(*Name of the goods.*)	1 Ditto.
No. 1 to 4,	1 Ditto.
□ × ✓	1 Ditto.
Sealed,	
Warehoused for exportation.	Four cases (*boxes, bales, or parcels*) containing (*total contents to be here stated*)

The Custom House value of the above is Government Rupees

(*Signed*) (*Name of owner, agent, or consignee of Goods.*)

Place

Date

E.

FORM OF APPLICATION TO REMOVE GOODS FROM ONE WAREHOUSE TO ANOTHER—SEE SECTION CV.

TO THE OFFICER IN CHARGE OF THE CUSTOM HOUSE AT

SIR,

Please to permit the removal of the undermentioned goods from the public—*(or private)* warehouse—*(describe the warehouse)*—to—*(the warehouse into which the removal is intended to be made must here be distinctly described)*—for the unexpired period of warehousing remaining in respect to the goods, the same having been originally entered by virtue of Act VI of 1863 in the Books of the Warehousing Department, No. dated for fifteen months—*(or such other period as may have been allowed)*—under the obligations and conditions at present attached to the goods:—

Marks and numbers of packages.	Description of packages and of goods.	Contents of packages.	Rate of value of goods.	Amount of value of goods as entered in Custom House Books.	Rate of Duty chargeable or paid upon the goods.	Name of the Persons by whom goods first passed into warehouse.
1	2	3	4	5	6	7

NOTE.—If the goods to be removed shall have been sold or transferred by the original proprietor or agent, a certificate of such sale or transfer shall accompany the application.

(*Signed*) (*Name of owner, agent, or consignee of goods.*)

Place

Date

F.

FORM OF SHIPPING BILL.

See Section CXXIII.

Shipping Bill.
1. Warehouse or drawback goods.
2. Foreign goods not for drawback.
3. Goods exported under special rule of restriction.
4. Country goods subject to Duty.
5. Country goods not subject to Duty.

(State, as described, the class to which the goods to be exported belong.)

Ship's name.	Whether British or Foreign; if Foreign, the Country.	Master's name.	Port or place of destination.	Marks.	Numbers.	Description of Packages.	Quantity, Quality, and Description of goods.	Rate of value for Duty.	Total value for Duty.	Declared real value under Section XXVI.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12

☞ *Here state particulars according to the above headings.*

I claim drawback on
I declare the value of the goods above described to be

{ *Here state quantity and description in words, at length, of any goods in respect of which drawback is claimed, and number in Register of Custom House.*

(Name of Exporter or Agent.)

Dated *day of*

(Name of Officer in charge of Custom House.)

G.

Coasting Pass.

See Section CLIV.

Port of

Ship's Name.	Tonnage.	Port of registry.	Master's Name.	Whither bound.	Foreign goods, duty paid.	Warehoused goods removed in bond.	Country goods.	Restricted goods and goods liable to duty of excise.
1	2	3	4	5	6	7	8	9

Cleared the day of 18

(Signed)

Officer in charge of Custom House.

Here state the particulars according to the above headings.

(Signed)

(Name of Master.)

H.

FORM OF BOND FOR THE REMOVAL OF SPIRITS FROM LICENSED DISTILLERY.

See Section CLXIII.

WE

are jointly and severally bound to Her Majesty's Secretary of State for India, in the sum of Government Rupees to be paid to the said Secretary of State, for which payment, we jointly and severally bind ourselves, our heirs, and representatives; and we agree that in case of dispute touching the matter of this obligation, or the condition thereof, the same may be heard and determined in the High Court of Judicature at

Sealed with our seals, dated this day of 18

(Signed)

The above bounden being indebted to Her Majesty's Secretary of State for India in the sum of Government Rupees being the amount of Duty payable at the rate of Rupees per imperial gallon London proof, for gallons of *(or for gallons of proof spirit used in the preparation of dozens of bottles or gallons of cordials and liquors as specified in the annexed Schedule)* ——— manufactured at which the said have been allowed to remove thence for exportation by sea, subject to the provisions of Act VI. of 1863 without having paid such Duty.

The condition of this obligation is, that, if the above bounden their heirs, or representatives, shall, at the expiration of four calendar months from the date of this obligation, pay or cause to be paid to the said Secretary of State Duty at the rate of Rupee per imperial gallon of proof spirits for all or any portion of the above-mentioned which shall not have been then exported by sea, subject to the aforesaid provisions (of which exportation, if any, due proof shall be given) or passed for local consumption on payment of Duty, then this Bond shall be void; otherwise the same shall remain in full force

Sealed and delivered in the presence of

Place

Date

(If the bond be for cordials and other liquors under Section CLXX *add)*

Schedule.

Description of cordials and liquors.	Quantity in bottles or gallons.	Quantity of proof spirit.
1	2	3

M. WYLIE,

Secy. to the Govt. of India,

Legislative Department.

THE following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 4th February 1863, and is hereby promulgated for general information :—

ACT No. VII of 1863.

An Act relating to the Emigration of Native Laborers to the Danish Colony of Saint Croix.

WHEREAS it is expedient to render lawful the emigration of laborers, being Native Inhabitants of British India, to the Danish Colony of Saint Croix, and to extend the provisions of Act XXXI of 1855 *(relating to the emigration of Native Laborers to the British Colonies of Saint Lucia and Grenada)* to the emigration of Native Inhabitants of British India who may emigrate to Saint Croix; It is enacted as follows :— Preamble.

I. Act XIV of 1839, in so far as it renders liable to penalties every person who shall make with any Native of India, any contract for labor to be performed in the Danish Colony of Saint Croix, or who shall knowingly aid or abet any Native of India in emigrating from the Ports of Calcutta, Madras, and Bombay respectively, to the said Colony, is repealed. Act repealed.

II. All the provisions of Act XXXI of 1855, and of the Schedule thereto as modified by Act XLIX of 1860 *(relating to Vessels carrying emigrant passengers to the British Colonies)* shall extend and apply to Native Inhabitants of the British Territories in India who shall emigrate to the Danish Colony of Saint Croix, and that Act shall be read as if the words "or the Danish Colony of Saint Croix" had been inserted therein after the words "Saint Lucia and Grenada," or "Saint Lucia or Grenada," whenever those words occur in the said Act. Act XXXI of 1855 extended.

III. This Act shall take effect as to the said Colony of Saint Croix from the day when the Governor-General of India in Council shall notify in the Calcutta Gazette that such Regulations have been provided and such measures taken as the Governor-General in Council deems necessary for the protection of such emigrants during their residence in the said Colony of Saint Croix and in respect of their return to India. Commencement of Act.

IV. All the provisions of Act XIX of 1856 *(to enable the Governor-General of India in Council to suspend the operation of certain Acts relating to the Emigration of Native Laborers)* shall apply to Emigration to the said Colony of Saint Croix. Act XIX of 1856 to apply to Emigration to Saint Croix.

M. WYLIE,
Depy. Secy. to the Govt. of India,
Home Department.

HOME DEPARTMENT.

No. 1029.

Fort William, the 13th February 1863.

Notification.—The following letter from the Colonial Secretary, Colombo, and the Ordinance therewith received, are published for general information :—

COLONIAL SECRETARY'S OFFICE;
Colombo, 17th January 1863.

No. 1.

THE SECRETARY TO GOVERNMENT,
Fort William.

SIR,—I AM directed to transmit to you, for the information of the Right Hon'ble the Governor General of India in Council, an Ordinance passed by the Legislative Council of this Colony, "To ascertain the proportion of mortality amongst the Natives of India employed in agricultural and other labor in Ceylon." No. 17 of 1862.

2. This Ordinance was passed in order to remove a misapprehension which existed in some quarters as to the extent of the mortality amongst the Coolies coming into this Island. There has always been a great disproportion between the number of those arriving here and of those leaving the Island, and the difference has been ascribed, erroneously it is believed, to deaths amongst the Coolies; whereas there are good grounds for supposing that a large number of Immigrants have not returned to India, but have settled in Ceylon with their families. As it was desirable that this erroneous impression as to the cause of the discrepancy between arrivals and departures should be removed, this Ordinance has been enacted by the Governor and Legislative Council.

I have, &c.,
(Sd.) W. C. GIBSON.

Ordinance enacted by the Governor of Ceylon with the advice and consent of the Legislative Council thereof.

No. 17.—1862.

CHARLES JUSTIN MACCARTHY.

An Ordinance to ascertain the proportion of mortality amongst the Natives of India employed in agricultural and other labor in Ceylon.

WHEREAS it is expedient to ascertain the proportionate amount of deaths occurring amongst the Natives of India employed in Preamble.

agricultural or other than domestic labor in Ceylon:

It is therefore enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows:—

Interpretation.

1. In construing this Ordinance the word "Employer" shall be taken to mean any person actually employing Indian Coolies and possessing the chief supervision and disposal of their services and labor. The words "Indian Coolie" shall be taken to mean any Indian Native, male or female, employed in agricultural or other than domestic labor.

Employers to make Returns.

2. Every employer of Indian Coolies shall, on the 31st day of March, on the 30th day of June, on the 30th day of September, and on the 31st day of December of each year make a Return to the Government Agent of the Province in which he employs such Coolies, or to some other Officer appointed by the Governor for that purpose, of the following particulars, that is to say,—

The number of male Indian adults, the number of female Indian adults, and the number of Indian children then in his employ or on the property in his charge.

The number of male Indian adults, the number of female Indian adults, the number of Indian children who shall have died in his employment, or on the property in his charge during the three months ending on the days aforesaid.

The name, sex, age, ascertained or supposed, of each person so deceased, the name of his village, and the probable cause of death.

Provided that, if any of the aforesaid days should be a Sunday or public holiday, the said Return shall be made on the next following day, not being a public holiday. And every such Return shall be, as near as is material, in the Form in the Schedule to this Ordinance annexed.

Power to examine Employers, &c.

3. The said Government Agent or such other Officer as aforesaid may, when, and as often as he shall deem it necessary, for the purpose of testing any Return, summon and call before him such persons as he shall think fit and examine them touching matters concerning and connected with the truth and correctness of any Return, and call for such documents and other evidence as he may deem necessary for the purpose aforesaid.

Penalties on persons not making Returns, producing papers, or answering.

4. Any person refusing or neglecting to appear before the Government Agent or such other Public Officer as aforesaid when summoned, or refusing or neglecting to make any Return by this Ordinance required to be made in the terms and within the periods herein specified, or refusing or neglecting to produce before the Government Agent or such other Officer as aforesaid any such documents and other evidence as he shall have been lawfully required to produce, or refusing to answer any question lawfully put to him by the Government Agent or such other Officer as aforesaid, shall, for every such refusal or act of neglect, be guilty of an offence, and on conviction thereof be liable to a fine not exceeding five pounds.

Penalty for making a false Return.

5. Any person negligently or wilfully and knowingly making any incorrect Return shall be guilty of an offence, and on conviction thereof shall be liable to a penalty not exceeding five pounds, and to imprisonment, with or without hard labor, for any period not exceeding three months.

Persons answering falsely guilty of perjury.

6. Any person willfully and knowingly giving any false answer to any question lawfully put to him by the said Government Agent or such other Officer as aforesaid shall be guilty of wilful and corrupt perjury.

Returns may be corrected.

7. Whenever the Government Agent, or such other Officer as aforesaid, shall test the truth of any such Return by the documents and examinations aforesaid, it shall be lawful for him to correct such Return.

Returns to be sent to Colonial Secretary.

8. The Government Agent, or such other Officer as aforesaid, shall forward all Returns when examined by him, or if the same be incorrect, when corrected by him, with a note thereon signed by him, notifying that the same have been examined, or examined and corrected by him, to the Colonial Secretary, who shall, so soon as convenient, publish or cause to be published in the *Government Gazette* a General Abstract of the Returns sent in for any one quarter in such form as the Governor, with the advice of the Executive Council, shall from time to time require. And an Annual General Abstract of all such Returns for each year shall be laid before the Legislative Council.

General Abstracts to be published.

Application of penalties.

9. So much of each penalty recovered under this Ordinance (not exceeding one moiety) as the Court before which such penalty shall be recovered shall award shall be paid to the informer.

Commencement.

10. This Ordinance shall come into operation on the first day of July One thousand eight hundred and sixty-three.